



Lori A. Weaver  
Commissioner

Katja S. Fox  
Director

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
*DIVISION FOR BEHAVIORAL HEALTH*

129 PLEASANT STREET, CONCORD, NH 03301  
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May 22, 2024

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

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into **Sole Source** contracts with the contractors listed below in an amount not to exceed \$3,772,919 to provide public guardianship services for individuals with mental illness or developmental disabilities or adults requiring protective services, with the option to renew for up to one (1) additional year, effective July 1, 2024, upon Governor and Council approval through June 30, 2025. 5% Federal Funds. 95% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Office of Public Guardian (Concord, NH)	166528-B001	Statewide	\$3,073,437
Tri-County Community Action Program, Inc. (Tri- County CAP) (Berlin, NH)	177195-B009	Statewide	\$699,482
		<b>Total:</b>	<b>\$3,772,919</b>

Funds are available in the following accounts for State Fiscal Year (2025), with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

**See attached fiscal details.**

**EXPLANATION**

This request is **Sole Source** because the Contractors are the only contractors able to provide the necessary services. RSA 547-B establishes the Public Guardianship and Protection Program for guardianship services to be provided per NH RSA 135-C:60 and NH RSA 171-A:10. NH RSA 547-B:6 requires the Department to contract with one or more organizations that the New Hampshire Supreme Court has designated as a public guardianship and protection program. The Office of the Public Guardian and Tri-County Community Action Program, Inc. are the only

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organizations the New Hampshire Supreme Court has designated as public guardianship and protection programs.

The purpose of this request is to provide guardianship services, statewide, for individuals with mental illness or developmental disabilities, as well as incapacitated adults who are abused, neglected, or exploited, which leaves them at risk of substantial harm because of their inability to provide for their own food, shelter, health care, safety, or to manage their personal affairs.

Approximately 850 individuals will be served during State Fiscal Year 2025.

These services are necessary to meet the State's statutory obligations to safeguard incapacitated individuals who are in state institutions as well as in community mental health and developmental service programs, statewide. Services provided to ensure that the guardianships are maintained and limited in accordance with the standards based on RSA 464-A.

Contracted services include mentoring and training services for family members who are willing to serve as guardian but require a period of support. Providing this support may remove the need for public guardianship in these cases, which results in a fiscal savings due to not needing to engage permanent public guardianship services. The Contractors agree to seek reimbursement from other payer sources, including social security, when providing guardianship and protection services.

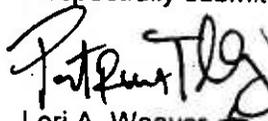
As referenced in Exhibit A, Revisions to Standard Agreement Provisions, of the attached agreements, the parties have the option to extend the agreements for up to one (1) additional year, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, the Department would be out of compliance with the requirements of NH RSA 135-C: 60; NH RSA 171-A: 10, II; and NH RSA 161-F: 52. Additionally, individuals with mental illness, developmental disabilities and incapacitated adults who are abused, neglected or exploited, would be left at greater risk of harm because of their inability to provide their own food, shelter, health care, safety, or to manage their personal affairs.

Source of Federal Funds: Assistance Listing Number #93.667, FAIN #2401NHSOSR

In the event that the Federal Funds become no longer available, additional General Funds will be requested to support this program.

Respectfully submitted,

  
Lori A. Weaver  
Commissioner

**05-95-92-922010-4114 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT.  
HHS: BEHAVIORAL HEALTH DIV, BUREAU OF MENTAL HEALTH SERVICES, GUARDIANSHIP SVCS**

**Office of Public Guardian**

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2025	102-500731	Contracts for Prog Svc	92204114	\$1,479,905.00
			<b>Subtotal</b>	<b>\$1,479,905.00</b>

**Tri-County Community Action Program, Inc.**

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2025	102-500731	Contracts for Prog Svc	92204114	\$699,482.00
			<b>Subtotal</b>	<b>\$699,482.00</b>

**Office of Public Guardian**

**05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT,  
HHS: ELDERLY & ADULT SVCS DIV, GRANTS FOR SOCIAL SVC PROG. SOCIAL SERVICES BLOCK GRANT**

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2025	074-500589	GRANTS FOR PUB ASST AND REL	48130201	\$177,394
			<b>Subtotal</b>	<b>\$177,394</b>

**Office of Public Guardian**

**05-95-93-930010-5947 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT.  
HS: DLTSS-DEVELOPMENTAL SVCS, DIV OF DEVELOPMENTAL SVCS, PROGRAM SUPPORT**

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2025	102-500731	Contracts for Prog Svc	93005947	\$1,416,138
			<b>Subtotal</b>	<b>\$1,416,138</b>

<b>Grand Total</b>	<b>\$3,772,919</b>
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Subject: Guardianship Services (SS-2025-DBH-01-GUARD-01)

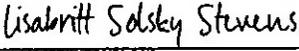
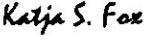
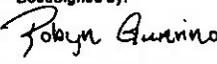
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**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 Office of Public Guardian		1.4 Contractor Address 2 Pillsbury Street, Suite 400 Concord, NH 03301	
1.5 Contractor Phone Number (603) 224-8041	1.6 Account Unit and Class TBD	1.7 Completion Date 6/30/2025	1.8 Price Limitation \$3,073,437
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: 5/22/2024		1.12 Name and Title of Contractor Signatory Lisabritt Solsky Stevens CEO	
1.13 State Agency Signature DocuSigned by:  Date: 5/23/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)  By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)  By:  On: 5/23/2024			
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, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

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

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

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

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

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

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

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

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

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

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

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

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

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

**7. PERSONNEL.**

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

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

**8. EVENT OF DEFAULT/REMEDIES.**

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

**9. TERMINATION.**

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

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

**10. PROPERTY OWNERSHIP/DISCLOSURE.**

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

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

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

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

**12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.**

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

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

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

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

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

**14. INSURANCE.**

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

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

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

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

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

**15. WORKERS' COMPENSATION.**

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

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

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

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

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

**19. CHOICE OF LAW AND FORUM.**

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

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

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

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

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

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

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

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

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

New Hampshire Department of Health and Human Services  
Guardianship 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, this Agreement, and all obligations of the parties hereunder, shall become effective on July 1, 2024 ("Effective Date").

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

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

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

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

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

**EXHIBIT B**

**Scope of Services**

**1. Statement of Work**

1.1. The Contractor must provide public guardianship and protection services to individuals who, because of functional limitations, have suffered, are suffering, or are likely to suffer substantial harm due to an inability to:

1.1.1. Provide personal needs for food, clothing, shelter, health care or safety: or

1.1.2. Manage their property or financial affairs.

**1.2. Scope of Work Applicable to all Guardianship Services**

1.2.1. For the purposes of this Agreement, ward shall mean the individual for whom guardianship of the individual and/or estate is appointed by the New Hampshire Circuit Court - Probate Division.

1.2.2. The Contractor must provide public guardianship and protection services to persons at risk of harm to themselves, their estates or both the person and estate, for whom the State of New Hampshire has a responsibility to safeguard pursuant to New Hampshire (NH) Revised Statutes Annotated (RSA) 135-C:60, Guardianship; NH RSA 161-F:52, Guardianship; and NH RSA 171-A:10, Residential Services; Legal Counsel and Guardianship.

1.2.3. The Contractor must provide public guardianship services to persons in Section 1.2.2, statewide, in accordance with NH RSA 464-A, Guardians and Conservators and NH RSA 547-B, Public Guardianship and Protection Program, which include appointments as guardian, conservator, or temporary guardian of the person and/or estate of a ward.

1.2.4. The Contractor must provide protection services to persons in Section 1.2.2., statewide, that include actions necessary to carry out the duties as a duly designated representative or protective payee; client representative; attorney-in-fact; or other similar agent, as prescribed by applicable law, rule, or agreement.

1.2.5. The Contractor must provide services to individuals only upon receiving prior approval from the Department of Health and Human Services (Department), Office of Client and Legal Services, for all Bureau of Mental Health Services or Bureau of Developmental Services, or from the Bureau of Elderly and Adult Services. Approval shall specify whether the Contractor must provide person guardianship services, estate guardianship services, or both.

1.2.6. The Contractor must refer clients to the Disability Rights Center - NH, the New Hampshire Legal Assistance, or other attorney when

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Guardianship Services**

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referrals from the Department's Office of Client and Legal Services for guardianship and protection services may be inappropriate, in order that an administrative appeal, or other appropriate legal action, can be taken on behalf of the client.

1.2.7. The Contractor must direct any referrals for individuals made to the Contractor for guardianship and protection services to the Department's Office of Client and Legal Services when referrals are received from agencies that include, but are not limited to:

1.2.7.1. Glenclyff Home.

1.2.7.2. New Hampshire Hospital.

1.2.7.3. Community agencies in the mental health system.

1.2.7.4. Agencies in the developmental services system.

1.2.7.5. Agencies in the adult and elderly system.

1.2.8. The Contractor shall not be reimbursed by the Department for services in the event the Contractor provides guardianship and protection services to individuals who are not screened and approved by the Department's Office of Client and Legal Services or Bureau of Elderly and Adult Services, unless the Contractor:

1.2.8.1. Provides documentation satisfactory to the Department that circumstances not within the control of the Contractor occurred and the Contractor made reasonable efforts to decline the guardianship appointments;

1.2.8.2. Includes documentation of the efforts made to decline guardianship appointments with its monthly invoices; and

1.2.8.3. The State has responsibility to safeguard the person pursuant to RSA 135-C:60, RSA 171-A:10, II, and RSA 161-F:52.

1.2.9. The Contractor must provide guardianship and protection services to individuals as defined in Section 1.2.2., in accordance with the "Standards of Practice" and "A Model Code of Ethics for Guardians" developed by the National Guardianship Association.

1.2.9.1. Notwithstanding the ethics and standards for guardians cited in Section 1.2.9., for monthly visits, the Contractor must make quarterly face-to-face visits with the ward or more frequent visits as required in individual circumstances, in accordance with Contractor's accepted practice.

1.2.9.2. The Contractor must attempt to have a video conference, or telephone contact if technology for a video conference is not

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available, with the ward in the instance the ward is out of the State of New Hampshire for more than six (6) months and it would not be feasible for the Contractor to see the ward face-to-face on the basis outlined in Section 1.2.9.1 above.

- 1.2.9.3. The Contractor may suspend face-to-face visits required by Section 1.2.9.1, until an alternative plan can be developed that maintains personal safety of all parties, if the ward exhibits unsafe behavior or is in unsafe environmental or public health conditions, or is aggressive to the point of physical harm to the Contractor.
- 1.2.10. In any action brought in Circuit Court-Probate Division to limit or otherwise reduce the scope of a guardianship over an individual served, the State shall appear with the Contractor where the State agrees that it is necessary to present the State's position on the action proposed.
- 1.2.11. Notwithstanding the guardianship services described herein, the Contractor must not provide individuals with any direct services, which include:
  - 1.2.11.1. Psychotherapy;
  - 1.2.11.2. Case management;
  - 1.2.11.3. Transportation;
  - 1.2.11.4. Financial aid; and
  - 1.2.11.5. Other social services available through governmental or nonprofit agencies.
- 1.2.12. The Contractor must work with the Department's Bureau of Elderly and Adult Services (BEAS) Adult Protection Social Workers for an agreed upon period, to be determined by the level of need following a referral, to support the client's transition from protection services provided by the State to guardianship services provided by the Contractor. The Contractor agrees that the Department's Bureau of Elderly and Adult Services Adult Protection Service Social Workers shall retain the case management function of the clients during the transition period.
- 1.2.13. The parties agree that the Contractor has responsibilities as an independent decision-maker acting in a fiduciary capacity with respect to the individuals served and the decisions to be made on behalf of individuals shall not be directed or influenced by the State.
- 1.2.14. The Contractor may provide guardianship and protection services to individuals other than those who are referred for services pursuant to

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this Agreement, ensuring:

1.2.14.1. Pursuant to NH RSA 547 B: 7, no funds provided under this Agreement are expended for those persons; and

1.2.14.2. Sufficient records, which are subject to the Department's examination, are included and clearly document that the funds received under this Agreement are expended in accordance with this Agreement.

1.2.15. The Contractor must accept and investigate complaints from the Department regarding services performed, including the circumstances pertaining to the complaint, and ensure a written response containing the results of the investigation is submitted to the Department no later than thirty (30) days from the date the complaint is received by the Contractor.

1.2.16. The Contractor must allow wards to participate in consumer satisfaction surveys unless the Contractor provides written reasons to the Department that state why a particular ward should not be allowed to participate, subject to Department approval.

1.2.17. The Contractor agrees that if the performance of services involves the collection, transmission, storage, or disposition of data on behalf of the Department including substance use disorder (SUD) data created by a Part 2 provider, the Contractor shall maintain the data subject to the requirements stated in 45 CFR Part 2.

**1.3. Guardianship Services.**

1.3.1. The Contractor agrees that the responsibilities referenced in Section 1.3 are contingent upon the actual authority granted in each individual court order specifying the extent and scope of guardianship for each individual ward.

1.3.2. The Contractor must make decisions regarding the residential and day placement of each ward by utilizing:

1.3.2.1. The standards of least restrictive environment; and

1.3.2.2. What is in the best interests of the individual ward.

1.3.3. The Contractor must ensure all legally necessary steps are taken to enable the individual ward to receive comprehensive:

1.3.3.1. Evaluations; and

1.3.3.2. Treatment and services.

1.3.4. The Contractor must advocate for and request all necessary and appropriate services to which the ward is entitled in accordance with:

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- 1.3.4.1. The ward's service and/or treatment plan developed by the mental health or developmental services agency;
- 1.3.4.2. The ward's expressed preferences or best interests consistent with the Contractor's code of ethics and National Guardianship Association Standards of Practice; and
- 1.3.4.3. Established Department standards and State law, including seeking alternative service providers.
- 1.3.5. The Contractor must be available to give or withhold consent to proposed care, when legally necessary, which includes, but is not limited to:
  - 1.3.5.1. Medical care.
  - 1.3.5.2. Professional care.
  - 1.3.5.3. Counseling.
  - 1.3.5.4. Treatment.
  - 1.3.5.5. Behavioral health services.
  - 1.3.5.6. Changes to service and/or treatment plans.
  - 1.3.5.7. Other clinically or legally significant treatment plans or services.
- 1.3.6. The Contractor must ensure the ward's civil rights are protected within the context of the decision-making on behalf of the ward, while refraining from unwarranted intrusion into the life of the ward.
- 1.3.7. The Contractor must be available to make all decision as required by RSA 464-A:26 and work collaboratively with the Department relative to any of the ward's debts owed to the State of New Hampshire, if the Contractor is guardian of the ward's estate.
- 1.3.8. The Contractor must remain current of the facts or circumstances that may impact the decisions to perform the functions specified in Section 1.3.
- 1.3.9. The Contractor must maintain appropriate contact with each ward to ensure services reflect the personal preferences, values, and desires of the ward to the fullest extent possible in order to make informed decisions on behalf of the ward.
- 1.3.10. The Contractor must obtain all available information regarding the ward or the ward's situation in order to be fully aware of all risks and benefits of any proposed course of action, as well as any alternatives that may exist when making decisions on behalf of the ward. The Contractor, in addition to having required personal contact with the

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ward, may:

- 1.3.10.1. Contact other important and significant people in the ward's life;
- 1.3.10.2. Interact with the ward's case manager; and
- 1.3.10.3. Interact with others who share responsibility for meeting the needs of the ward.

**1.4. Guardianship and Protection Services**

- 1.4.1. The Contractor must accept all guardianship and protection services cases referred by the Department's Office of Client and Legal Services or Bureau of Elderly and Adult Services.
- 1.4.2. The Department must make every attempt to obtain a Release of Information from the proposed client for the Contractor, except where prohibited from doing so by law.
- 1.4.3. The Contractor must be involved in the screening process for protection cases, as appropriate, or refer the client to the Disability Rights Center - NH, New Hampshire Legal Assistance or other attorney in order that an administrative appeal or other appropriate legal action can be taken on behalf of the client.
- 1.4.4. For persons referred to the Contractor by the Department's Office of Client and Legal Services pursuant to NH RSA 136-C:60 and NH RSA 171-A:10 II, the Contractor shall serve any current wards requiring guardianship services as of the effective date of this Agreement, as well as any new persons referred for services, in accordance with Section 1.4.1. above, for a total of up to 800 cases during the contract period.
- 1.4.5. The Contractor must receive letters of approval for each new case assigned to the Contractor by the Department's Office of Client and Legal Services.
- 1.4.6. For persons referred to the Contractor by the Bureau of Elderly and Adult Services pursuant to NH RSA 161-F:52, the Contractor must provide guardianship services for no more than 50 persons at once at any point in time during the contract period.

**1.5. Technical Assistance and Training**

- 1.5.1. The Contractor may provide technical assistance to private guardians on the duties of a guardian or training to staff that provide direct services to wards who are clients of the Department, which includes:
  - 1.5.1.1. Area agency staff; and
  - 1.5.1.2. Mental health staff.

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- 1.5.2. The Contractor must provide the technical assistance or training described in Section 1.5.1, upon approval by the Department's Office of Client and Legal Services for specified number of training hours, not to exceed 25 hours in total and technical assistance for a period not to exceed six (6) months.
- 1.5.3. The Contractor may provide technical assistance for up to ten (10) private guardians per year.

**1.6. Staffing**

- 1.6.1. The Contractor must ensure staff providing guardianship services successfully complete a minimum of 20 hours of orientation training.
- 1.6.2. The Contractor must ensure staff providing guardianship services successfully complete a minimum of 10 hours of continuing education, annually.

**1.7. Background Checks**

- 1.7.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:
  - 1.7.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement; and
  - 1.7.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement. Confidential Data.
- 1.7.2. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.
- 1.7.3. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

**1.8. Privacy Impact Assessment**

- 1.8.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its

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system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

- 1.8.1.1. How PII is gathered and stored;
- 1.8.1.2. Who will have access to PII;
- 1.8.1.3. How PII will be used in the system;
- 1.8.1.4. How individual consent will be achieved and revoked; and
- 1.8.1.5. Privacy practices.

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

**1.9. Contract End-of-Life Transition Services**

**1.9.1. General Requirements**

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

1.9.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network<sub>os</sub> and telecommunications equipment and internet-related

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information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

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

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

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

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

**1.9.2. Completion of Transition Services**

1.9.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.9.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the

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terms and conditions of the Department's Information Security Requirements Exhibit.

**1.9.3. Disagreement over Transition Services Results**

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

**2. Exhibits Incorporated**

- 2.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 2.3. 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 F, Business Associate Agreement, which has been executed by the parties.

**3. Additional Terms**

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

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

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

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

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loss; individuals who are blind or have low vision; and individuals who have speech challenges.

**3.3. Credits and Copyright Ownership**

- 3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
- 3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.
- 3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:
  - 3.3.3.1. Brochures.
  - 3.3.3.2. Resource directories.
  - 3.3.3.3. Protocols or guidelines.
  - 3.3.3.4. Posters.
  - 3.3.3.5. Reports.
- 3.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

- 4.1. The Contractor must keep records that include, but are not limited to:
  - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
  - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

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- 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.

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Payment Terms

1. This Agreement is funded by:
  - 1.1. 6% Federal funds, Social Services Block Grant, as awarded on June 29, 2023, by the DHHS-Administration for Children and Families, ALN 93.667, FAIN 2401NHSOSR.
  - 1.2. 94% 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. The Department shall pay the Contractor a per diem, per case rate for services provided in fulfillment of this Agreement in accordance with the per diem rates as follows:
  - 3.1. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services, as approved by the Office of Client and Legal Services for all Bureau of Mental Health Services or Bureau of Developmental Services wards, shall be \$9.91 per ward, per day, for up to 800 wards, as follows:
    - 3.1.1. The per diem rate shall be \$9.91 per ward per day for guardianship over the person services.
    - 3.1.2. The per diem rate shall be \$9.91 per ward per day for guardianship over the estate services.
    - 3.1.3. In the instance when the Contractor is the guardian over the person and guardian over the estate of a ward, the Department shall reimburse the Contractor for each service in accordance with 3.1.1 and 3.1.2 above.
    - 3.1.4. The per diem rate shall be \$11.05 per ward per day for up to 24 of the wards for whom the Contractor serves as the representative payee due to an area agency termination of serving as the representative payee.
      - 3.1.4.1. Within thirty (30) days of the contract effective date, the Contractor must provide the Department with a list of the wards referenced above.
  - 3.2. The hourly reimbursement rate for the provision of training in Exhibit B Section 1.5.1 shall be \$60.00, not to exceed 25 hours for a total amount of \$1,500.00.
  - 3.3. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services, as

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requested by the Bureau of Elderly and Adult Services shall be \$9.91, per ward, per day, for up to 50 wards, as follows:

- 3.3.1. The per diem rate shall be \$9.91 per ward per day for guardianship over the person services.
- 3.3.2. The per diem rate shall be \$9.91 per ward per day for guardianship over the estate services.
- 3.3.3. In the instance when the Contractor is the guardian over the person and guardian over the estate of a ward, the Department shall reimburse the Contractor for each service in accordance with 3.3.1 and 3.3.2 above.
- 3.4. In the event a ward dies or guardianship services are terminated, the Contractor shall be paid for services at the per diem rates specified above through the last day of the month following the month in which the death or termination of guardianship service occurred.
- 3.5. For wards referred for guardianship services by the Bureau of Elderly and Adult Services, the Department may reimburse the Contractor for actual allowable expenses incurred by Contractor in the performance of Contractor's estate guardianship duties under this Agreement, including, but not limited to, filing fees, bond costs and appraisal fees where no other source of reimbursement exists, not to exceed \$3,574.50 in total annually.
4. Payment to the Contractor for the provision of services approved by the Department's Office of Client and Legal Services shall be made on a monthly basis subject to the following conditions:
  - 4.1. The Contractor shall submit invoices on a monthly basis in accordance with procedures and instructions established by the Office of Client and Legal Services and provided to the Contractor.
  - 4.2. The Contractor shall submit a list of wards served during the month with the monthly invoice.
  - 4.3. The Department shall pay the Contractor in accordance with the per diem rates identified in Section 3.
  - 4.4. The Contractor may be compensated for time spent traveling and appearing in the Circuit Court-Probate Division preceding appointment, as follows:
    - 4.4.1. The hourly rate of \$60.00 shall be billed using a six (6) minute unit by submitting a monthly invoice that details the actual time spent.

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- 4.4.2. The maximum billable amount for each case preceding appointment by the Circuit Court-Probate Division shall be \$300 per case.
- 4.5. The Contractor shall provide a copy of the court notice to the Department with the monthly invoice when the Contractor is appointed guardian over the person and/or guardian over the estate and when the Contractor no longer provides guardianship over the person and/or estate.
- 4.6. The Contractor shall review cases referred by the Office of Client and Legal Services on a monthly basis and transfer individuals to a different funding mechanism, if possible, to allow more openings for additional referrals from the Office of Client and Legal Services.
- 4.7. The Contractor shall transfer the ward from the Office of Client and Legal Services funded slot within sixty (60) days of alternate funding becoming available.
5. Payment to the Contractor for the provision of services requested by the Bureau of Elderly and Adult Services (BEAS) shall be made on a monthly basis subject to the following conditions:
  - 5.1. The Contractor shall submit invoices on a monthly basis in accordance with procedures and instructions established by the Bureau of Elderly and Adult Services and provided to the Contractor.
  - 5.2. The Contractor shall submit a list of wards served during the month with the monthly invoice.
  - 5.3. The Department shall pay the Contractor in accordance with the per diem rates identified in Section 3.
  - 5.4. The Contractor shall provide a copy of the court notice to the Department with the monthly invoice when the Contractor is appointed guardian of a person and/or guardian over the estate and when the Contractor no longer provides guardianship over the person and/or the estate.
  - 5.5. The Contractor shall review cases on a monthly basis and transfer individuals to a different funding mechanism, if possible, to allow more openings for additional referrals from BEAS.
  - 5.6. The Contractor shall transfer wards from a BEAS funded slot within sixty (60) days of alternate funding becoming available.
6. The Contractor shall seek reimbursement from other payer sources when providing public guardianship and protection services as described in Section 1.2.4 of Exhibit B, Scope of Services. The Department shall not reimburse for services under this Agreement for protection services described in Section 1.2.4 of Exhibit B, Scope of Services.

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7. 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:
  - 7.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
  - 7.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
  - 7.3. Identifies and requests payment for services provided the previous month.
  - 7.4. Includes supporting documentation with each invoice that may include, but are not limited to, time sheets, as applicable.
  - 7.5. Is completed, dated and returned to the Department with the supporting documentation, as applicable, to initiate payment.
  - 7.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to [dhhs.dbhinvoicesmhs@dhhs.nh.gov](mailto:dhhs.dbhinvoicesmhs@dhhs.nh.gov) or mailed to:  
  
Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
8. 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.
9. 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.
10. Notwithstanding Paragraph 18 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.
11. Audits
  - 11.1. The Contractor must email an annual audit to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) if any of the following conditions exist:
    - 11.1.1. 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.

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- 11.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.
- 11.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 11.2. 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.
- 11.2.1. 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.
- 11.3. 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.
- 11.4. 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.
- 11.5. 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 – Federal Requirements

### SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

#### ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

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

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

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

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

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

### SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/ocr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

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

### SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

#### INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549; 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred; suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

### PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
  - 11.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
  - 11.2. Have not within a three-year period preceding this proposal (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (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 (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
  - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
  - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

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

### SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

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:

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. 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;
3. 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;
4. 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);
5. 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;
6. 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;
7. 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;
8. 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;
9. 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;
10. 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.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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

12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

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

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

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

1. By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

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

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### SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

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

### SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
  - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
  - 10.2. Compensation information is not already available through reporting to the SEC.  
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

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

## FORM A

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

1. The UEI (SAM.gov) number for your entity is: NASCN2T5KB95
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

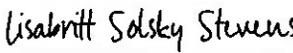
If the answer to #3 above is YES, stop here  
If the answer to #3 above is NO, please answer the following:

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

Name: _____	Amount: _____

Contractor Name: NH office of Public Guardian

5/22/2024  
Date: \_\_\_\_\_

DocuSigned by:  
  
 Name: Lisabritt solsky Stevens  
 Title: CEO

## New Hampshire Department of Health and Human Services

### Exhibit E

## DHHS Information Security Requirements

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### A. Definitions

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

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

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

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

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## New Hampshire Department of Health and Human Services

### Exhibit E

### DHHS Information Security Requirements

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

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

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

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

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

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## New Hampshire Department of Health and Human Services

### Exhibit E

### DHHS Information Security Requirements

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

#### II. METHODS OF SECURE TRANSMISSION OF DATA

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

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## New Hampshire Department of Health and Human Services

### Exhibit E

### DHHS Information Security Requirements

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8. Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

### III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

#### A. Retention

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

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## New Hampshire Department of Health and Human Services

### Exhibit E

### DHHS Information Security Requirements

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

#### B. Disposition

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

#### IV. PROCEDURES FOR SECURITY

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

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## New Hampshire Department of Health and Human Services

### Exhibit E

### DHHS Information Security Requirements

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

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## New Hampshire Department of Health and Human Services

### Exhibit E

#### DHHS Information Security Requirements

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/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.

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## New Hampshire Department of Health and Human Services

### Exhibit E

### DHHS Information Security Requirements

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

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

#### V. LOSS REPORTING

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

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

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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

**Exhibit E**

**DHHS Information Security Requirements**

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4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

**VI. PERSONS TO CONTACT**

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov



New Hampshire Department of Health and Human

Exhibit F

**BUSINESS ASSOCIATE AGREEMENT**

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

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

(1) Definitions

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:  
 "Breach," "Designated Record Set," "Data Aggregation," "Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable; Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

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

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

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

- b. Business Associate may use or disclose PHI, as applicable:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, according to the terms set forth in paragraph c. and d. below;
  - III. According to the HIPAA minimum necessary standard;
  - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
  - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

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Business Associate Agreement  
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## New Hampshire Department of Health and Human

### Exhibit F

security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
  - III. Whether the protected health information was actually acquired or viewed; and
  - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
  - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
  - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
  - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
  - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
  - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
  - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
  - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to

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accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
  - n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
- VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:  
<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

(6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations

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New Hampshire Department of Health and Human

Exhibit F

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

- b. Change in law - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
c. Data Ownership - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
d. Interpretation - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
e. Segregation - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
f. Survival - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

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

Department of Health and Human Services

NH Office of Public Guardian

The State

Name of the Contractor

DocuSigned by: Katja S. Fox

DocuSigned by: Lisabritt Solsky Stevens

Signature of Authorized Representative

Signature of Authorized Representative

Katja S. Fox

Lisabritt Solsky Stevens

Name of Authorized Representative

Name of Authorized Representative

Director

CEO

Title of Authorized Representative

Title of Authorized Representative

5/23/2024

5/22/2024

Date

Date

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# State of New Hampshire

## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that OFFICE OF PUBLIC GUARDIAN is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 14, 1983. 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: 30453

Certificate Number: 0006690725



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 17th day of May A.D. 2024.

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

David M. Scanlan  
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Roger P. Jobin, 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 Office of Public Guardian Board of Directors  
(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 May 21, 2024, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

VOTED: That Lisabritt Solsky Stevens (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Office of Public Guardian 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: 5-21-2024

Roger P. Jobin  
Signature of Elected Officer

Name: Roger P. Jobin

Title: President Board of Directors



# OPG Mission Statement

The OPG Articles of Agreement and By-Laws articulate the following objectives and mission:

This corporation is created for the following reasons:

- A. The provision of guardianship, co-guardianship and conservatorship services for individuals found to be legally incapacitated pursuant to N.H. RSA 464-A and other applicable statutes.
- B. To be designated as the Public Guardianship and Protection Program pursuant to N.H. RSA 547-B.
- C. The provision of protective services, other than guardianship services that are consistent with the intent of N.H. RSA 464-A. Such protective services may include, but not be limited to, power of attorney, client representative, or services as a representative or protective payee.
- D. The provision of guardianship and other fiduciary services to minors.
- E. The provision of private fiduciary services.

The mission statement expresses OPG's already well established philosophy as follows:

"It is the goal of this corporation to protect the legal and human rights and civil liberties of all individuals it serves by exercising the highest ethical standards in decision making on behalf of others and by ensuring that the individual dignity of its clients is respected."

**OFFICE OF PUBLIC GUARDIAN, INC.**

**Financial Statements**

**June 30, 2022 and 2021**

**and**

**Independent Auditor's Report**

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**FINANCIAL STATEMENTS**  
June 30, 2022 and 2021

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**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  
Office of Public Guardian, Inc.

### **Opinion**

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

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

### **Basis for Opinion**

We conducted our audits in accordance with 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 the Office of Public Guardian, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Office of Public Guardian, 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 will always

detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
October 12, 2023

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
 June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash	\$ 995,992	\$ 1,039,763
Accounts receivable, net of allowance for uncollectible receivables of \$30,000 in 2022 and 2021	113,055	95,734
Contracts receivable	216,346	226,683
Prepaid expenses	32,489	35,151
<b>TOTAL CURRENT ASSETS</b>	<u>1,357,882</u>	<u>1,397,331</u>
<b>PROPERTY AND EQUIPMENT:</b>		
Condominium unit	1,181,782	1,181,782
Office furniture and equipment	142,105	142,105
Computer equipment	185,508	185,508
	<u>1,509,395</u>	<u>1,509,395</u>
Less accumulated depreciation	739,186	684,047
<b>PROPERTY AND EQUIPMENT, NET</b>	<u>770,209</u>	<u>825,348</u>
<b>OTHER NONCURRENT ASSETS:</b>		
Restricted cash	4,068	3,963
Investments-restricted	168,078	191,965
Software, net of accumulated amortization of \$143,527 in 2021 and 2020	-	-
<b>TOTAL OTHER NONCURRENT ASSETS</b>	<u>172,146</u>	<u>195,928</u>
<b>TOTAL ASSETS</b>	<u>\$ 2,300,237</u>	<u>\$ 2,418,607</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 31,636	\$ 55,966
Accrued liabilities:		
Accrued payroll	49,850	64,373
Accrued vacation	248,249	250,692
Other	50,397	67,567
Current portion of long-term liabilities	26,329	25,109
<b>TOTAL CURRENT LIABILITIES</b>	<u>406,461</u>	<u>463,707</u>
<b>NONCURRENT LIABILITIES:</b>		
Mortgage notes payable, less current portion of \$24,602 in 2022 and \$23,462 in 2021	422,039	446,648
Notes payable, less current portion of \$1,727 in 2022 and \$1,647 in 2021	29,633	31,361
<b>TOTAL NONCURRENT LIABILITIES</b>	<u>451,672</u>	<u>478,009</u>
<b>TOTAL LIABILITIES</b>	<u>858,133</u>	<u>941,716</u>
<b>NET ASSETS:</b>		
Without donor restrictions:		
Undesignated	1,269,958	1,280,963
With donor restrictions:		
Purpose restrictions	72,146	95,928
Endowment funds	100,000	100,000
<b>TOTAL NET ASSETS</b>	<u>1,442,104</u>	<u>1,476,891</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 2,300,237</u>	<u>\$ 2,418,607</u>

See notes to financial statements

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**STATEMENTS OF ACTIVITIES**  
 For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>		
<b>SUPPORT AND REVENUE:</b>		
Fees and grants from governmental agencies	\$ 2,511,367	\$ 2,443,271
Other fees	2,310,973	2,358,272
Investment return, net	1,655	1,792
Other income	<u>1,578</u>	<u>683</u>
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	<u>4,825,573</u>	<u>4,804,018</u>
<b>EXPENSES:</b>		
Program expense	3,483,670	3,312,762
Management and General Expenses	<u>1,352,908</u>	<u>1,427,729</u>
TOTAL EXPENSES	<u>4,836,578</u>	<u>4,740,491</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>(11,005)</u>	<u>63,527</u>
<b>CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS:</b>		
Investment return, net	<u>(23,782)</u>	<u>36,789</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(23,782)</u>	<u>36,789</u>
<b>CHANGE IN NET ASSETS</b>	<b>(34,787)</b>	<b>100,316</b>
<b>NET ASSETS - July 1</b>	<u>1,476,891</u>	<u>1,376,575</u>
<b>NET ASSETS - June 30</b>	<u>\$ 1,442,104</u>	<u>\$ 1,476,891</u>

*See notes to financial statements*

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
For the Year Ended June 30, 2022

		<u>Supporting Services</u>		
	<u>Program Services</u>	<u>Management and General</u>	<u>Total Supporting Services</u>	<u>Total Expenses</u>
<b>SALARIES AND RELATED EXPENSES:</b>				
Salaries	\$ 2,544,185	\$ 918,704	\$ 918,704	\$ 3,462,889
Employee benefits	373,700	134,943	134,943	508,643
Payroll taxes	202,188	73,011	73,011	275,199
	<u>3,120,073</u>	<u>1,126,658</u>	<u>1,126,658</u>	<u>4,246,731</u>
<b>OTHER EXPENSES:</b>				
Occupancy	64,169	23,171	23,171	87,340
Professional services	19,337	6,982	6,982	26,319
Computer and software expenses	61,458	22,192	22,192	83,650
Staff development	11,735	4,238	4,238	15,973
Office expenses	118,440	42,769	42,769	161,209
Travel	58,691	-	-	58,691
Insurance		50,772	50,772	50,772
Depreciation and amortization		55,139	55,139	55,139
Bad debts		10,238	10,238	10,238
Mortgage interest	17,155	6,195	6,195	23,350
Other	12,612	4,554	4,554	17,166
Total	<u>\$ 3,483,670</u>	<u>\$ 1,352,908</u>	<u>\$ 1,352,908</u>	<u>\$ 4,836,578</u>

*See notes to financial statements*

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
For the Year Ended June 30, 2021

		<u>Supporting Services</u>		
	<u>Program Services</u>	<u>Management and General</u>	<u>Total Supporting Services</u>	<u>Total Expenses</u>
<b>SALARIES AND RELATED EXPENSES:</b>				
Salaries	\$ 2,359,210	\$ 948,712	\$ 948,712	\$ 3,307,922
Employee benefits	392,643	157,894	157,894	550,537
Payroll taxes	187,878	75,551	75,551	263,429
	<u>2,939,731</u>	<u>1,182,157</u>	<u>1,182,157</u>	<u>4,121,888</u>
<b>OTHER EXPENSES:</b>				
Occupancy	32,453	13,050	13,050	45,503
Professional services	20,985	8,439	8,439	29,424
Computer and software expenses	64,249	25,837	25,837	90,086
Staff development	8,290	3,334	3,334	11,624
Office expenses	190,850	76,747	76,747	267,597
Travel	22,870	-	-	22,870
Insurance	-	39,731	39,731	39,731
Depreciation and amortization	-	56,037	56,037	56,037
Bad debts	-	8,993	8,993	8,993
Mortgage interest	17,480	7,029	7,029	24,509
Other	15,854	6,375	6,375	22,229
Total	<u>\$ 3,312,762</u>	<u>\$ 1,427,729</u>	<u>\$ 1,427,729</u>	<u>\$ 4,740,491</u>

See notes to financial statements

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**STATEMENTS OF CASH FLOWS**  
 For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>Cash Flows From Operating Activities:</b>		
Cash received from clients and third-party payers	\$ 2,284,992	\$ 2,388,443
Cash received from governmental agencies	2,521,704	2,388,109
Interest and dividends	1,655	1,792
Cash paid to employees	(3,479,855)	(3,354,742)
Cash paid to suppliers	<u>(1,347,150)</u>	<u>(1,319,599)</u>
Net Cash Provided (Used) by Operating Activities	<u>(18,654)</u>	<u>104,003</u>
<b>Cash Flows From Investing Activities:</b>		
Purchase of investments	(13,084)	(26,318)
Realized gains on investments	10,966	6,779
Cash received from interest and dividends	<u>2,223</u>	<u>3,950</u>
Net Cash Provided (Used) for Investing Activities	<u>105</u>	<u>(15,589)</u>
<b>Cash Flows From Financing Activities:</b>		
Payments on mortgages and notes	<u>(25,117)</u>	<u>(23,957)</u>
Net Cash Used for Financing Activities	<u>(25,117)</u>	<u>(23,957)</u>
Net Increase (Decrease) in Cash	(43,666)	64,457
Cash, Beginning of Year	1,043,726	979,269
Cash, End of Year	<u>\$ 1,000,060</u>	<u>\$ 1,043,726</u>
<b>Supplemental Data:</b>		
Interest paid	\$ 23,350	\$ 24,509
Unrealized gain (loss) on investments	<u>(36,971)</u>	<u>26,060</u>
	<u>\$ (13,621)</u>	<u>\$ 50,569</u>

See notes to financial statements

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Years Ended June 30, 2022 and 2021

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Organization and Purpose*

The Office of Public Guardian, Inc. (the “Entity”) was incorporated as a non-profit organization on July 14, 1983. The Entity was established to provide guardianship, co-guardianship and conservatorship services for individuals found to be legally incapacitated pursuant to New Hampshire State law (RSA 464-A) and other applicable statutes. Protective services other than guardianship may include, but are not limited to, power of attorney, client representative, or services as a representative or protective payee.

*Accounting Policies*

The accounting policies of the Office of Public Guardian, Inc. conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations, except as indicated hereafter. The following is a summary of significant accounting policies.

*Basis of Accounting*

The financial statements have been prepared using the accrual basis of accounting.

*Basis of Presentation*

The accompanying financial statements are presented on the accrual basis of accounting and have been prepared to focus on the Organization as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions.

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. These net assets may be used at the discretion of management and the Entity’s Board of Directors.

*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.

*Recognition of Contributions and Donor Restrictions*

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. The Entity reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction end 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.

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2022 and 2021

***Cash and Cash Equivalents***

Cash and cash equivalents include cash on hand and other cash accounts with a maturity of 90 days or less. For purposes of the Statements of Cash Flows, cash and cash equivalents consist of the following:

	<u>2022</u>	<u>2021</u>
As presented on the Statements of Financial Position:		
Cash	\$ 995,992	\$ 1,039,763
Cash, restricted	<u>4,068</u>	<u>3,963</u>
	<u>\$ 1,000,060</u>	<u>\$ 1,043,726</u>

***Significant Concentrations of Credit Risk***

The Entity's cash balances exceed amounts insured by the Federal Deposit Insurance Corporation (FDIC). Deposits held by the bank at June 30, 2022 include cash of \$308,431 which is not covered by depository insurance. As of June 30, 2021, the uninsured cash balance was \$566,214.

***Restricted Cash and Investments***

Restricted cash and investments consist of cash and investments for the Graupner Endowment Fund, a donor restricted contribution.

***Investments***

Investments, consisting of equity and fixed income mutual funds, are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest income, realized and unrealized gains and losses, and less external investment expenses.

***Property and Equipment***

Property and equipment are stated at cost. The Entity's policy is to capitalize expenditures for major improvements and to charge 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 depreciate or amortize the cost of related assets over their estimated useful lives as follows:

	<u>Years</u>
Furniture and Equipment	3 - 10
Buildings and Improvements	10 - 40

Depreciation expense was \$55,139 and \$56,037 for the years ended June 30, 2022 and 2021, respectively.

***Bad Debts***

The Entity uses the reserve method for accounting for bad debts. For the years ended June 30, 2022 and 2021, the Entity reserved \$30,000 as an allowance for uncollectible receivables. Management estimated these allowances by evaluating the probability of collection on a per account basis.

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2022 and 2021

*Accrued Vacation*

Full time employees accrue Paid Time Off (PTO) during their first year of employment at a rate of 9.38 hours per completed month of service. After the first year of service employees are credited with 150 to 262.5 hours of PTO for that year on January 1st, based on each employee's years of service. Employees may carry over 37.5 to 150 hours of unused PTO into each calendar year based on their years of service. Any accrued, but unused PTO is payable to the employee upon separation from employment and has been recorded as a liability at year end.

*Income Taxes*

The Entity is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Entity has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity is 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 Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of June 30, 2022 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

*Fair Value of Financial Instruments*

Cash and equivalents, accounts receivable, contracts receivable, accounts payable, and accrued expenses are carried in the 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.

*Revenue Recognition*

The Entity recognizes contributions, donations, and other miscellaneous income when cash is received. Interest income is recognized monthly as accrued. The Entity recognizes revenue from contracts with customers in the form of guardianship services provided to individuals. Services provided to individuals are charged to governmental contracts when eligible, and for those not eligible, charged as "private pay."

The Entity has revenue derived from governmental contracts for guardianship services provided, which are based upon certain performance requirements. Revenue from governmental contracts is recognized when the Entity has met the performance requirements specified by contract provisions. For governmental contracts, services are billed on a monthly basis in arrears.

Private pay guardianship services are billed in one of three methods: hourly for services related to estate/financial matters and monthly flat rate for guardianship over person; per diem for court appointed guardianship over person; and on a percentage basis for trusts and guardianship services of a minor. Per diem services are billed in advance, while hourly, flat rate and percentage-based services are billed after services have been provided. The Entity recognizes revenue for private pay services at the point in time when customers are billed. Receivables may be recorded in advance of services provided.

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2022 and 2021

*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 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, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include employee benefits, payroll taxes, occupancy, professional services, computer and software expense, office expense, mortgage interest, and other miscellaneous expenses.

*Advertising Expense*

The Entity expenses advertising costs as incurred.

*Pervasiveness of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures during the reporting period. Actual results could differ from those estimates.

**NOTE 2--ECONOMIC DEPENDENCE**

The Entity's primary source of support are fees and grants received from the State of New Hampshire totaling \$2,511,367 (52% total revenue), and \$2,443,271 (51% total revenue) for the years ended June 30, 2022 and 2021, respectively. Revenue is recognized as earned under the terms of the contract based on units and level of services provided. Other support originates as charges for private services, interest, and other income. The contract has been renewed through the fiscal year ended June 30, 2023.

**NOTE 3--LIQUIDITY AND AVAILABILITY**

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested in money market and savings accounts to maximize investment return while maintaining safety and liquidity.

The following table reflects the Entity's financial assets as of June 30, 2022 and 2021, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor restrictions.

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:

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash	\$ 1,000,060	\$ 1,043,726
Investments	168,078	191,965
Accounts receivable	113,055	95,734
Contracts receivable	216,346	226,683
Total Financial Assets	<u>1,497,539</u>	<u>1,558,108</u>
Less:		
Net assets with donor restrictions	<u>(172,146)</u>	<u>(195,928)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 1,325,393</u>	<u>\$ 1,362,180</u>

**NOTE 4--INVESTMENTS**

Fair Value Measurements

The Entity reports under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820-10), 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 for identical assets or liabilities in active markets that the Entity has the ability to access 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 in markets 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.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2022 and 2021

*Equity and fixed income mutual funds:* Valued at the closing price reported on the active market on which the individual securities are traded.

The following tables set forth by level, within the fair value hierarchy, the Entity's assets measured at fair value on a recurring basis, as of June 30, 2022 and 2021:

	Assets at Fair Value as of June 30, 2022			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity mutual funds	\$ 112,765			\$ 112,765
Fixed income mutual funds	<u>55,313</u>			<u>55,313</u>
Total Assets at Fair Value	<u>\$ 168,078</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168,078</u>

	Assets at Fair Value as of June 30, 2021			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity mutual funds	\$ 141,438			\$ 141,438
Fixed income mutual funds	<u>50,527</u>			<u>50,527</u>
Total Assets at Fair Value	<u>\$ 191,965</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191,965</u>

**NOTE 5--ENDOWMENTS**

The Board of Directors of the Entity has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. Because of this interpretation, the Entity classifies the original value of the gift as donor restricted net assets which are permanently restricted. The remaining portion of the donor-restricted endowment fund is classified as donor restricted net assets until approved for expenditure when it is reclassified to unrestricted net assets. The Entity appropriates amounts for expenditure in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Entity considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) duration and preservation of the endowment funds; (2) the purposes of the Entity and the endowment fund; (3) general economic conditions; (4) effect of inflation and deflation; (5) the expected total return from income and the appreciation of investments; (6) other resources of the Entity; and (7) the investment policy of the Entity.

The Entity has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of income of funding to programs supported by its endowment while seeking to maintain the purchasing power of those endowment assets over the long-term. Endowment assets include those assets of donor-restricted funds that the Entity must hold in perpetuity or for donor-specified periods. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. The Entity expects its endowment assets, over time, to produce an average return of approximately 10% annually. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate of return objectives, the Entity relies on a total return strategy in which investment returns are achieved through both capital appreciation and current yield. The Entity targets a diversified asset allocation which includes equity and debt securities. This is intended to result in a

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2022 and 2021

consistent inflation-protection rate of return that has enough liquidity to make an annual distribution of approximately \$5,000 on average while growing the fund, if possible.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or SPMIFA requires the Entity to retain as a fund of perpetual duration.

The following tabulation summarizes the relationship between carrying values and market values of investment assets for the years ending June 30, 2022 and 2021:

For the year ended June 30, 2022:

	<u>Purpose Restricted</u>	<u>Endowment Funds</u>	<u>Total</u>
Donor restricted net assets as of July 1, 2021	\$ 95,928	\$ 100,000	\$ 195,928
Investment return:			
Investment income, net of fees	13,189		13,189
Net appreciation	<u>(36,971)</u>		<u>(36,971)</u>
Donor restricted net assets as of June 30, 2022	<u>\$ 72,146</u>	<u>\$ 100,000</u>	<u>\$ 172,146</u>

For the year ended June 30, 2021:

	<u>Purpose Restricted</u>	<u>Endowment Funds</u>	<u>Total</u>
Donor restricted net assets as of July 1, 2020	\$ 59,139	\$ 100,000	\$ 159,139
Investment return:			
Investment income, net of fees	10,729		10,729
Net appreciation	<u>26,060</u>		<u>26,060</u>
Donor restricted net assets as of June 30, 2021	<u>\$ 95,928</u>	<u>\$ 100,000</u>	<u>\$ 195,928</u>

**NOTE 6--LONG-TERM DEBT**

At June 30, 2022 and 2021, mortgage and notes payable consists of the following:

	<u>2022</u>	<u>2021</u>
\$584,000 mortgage note payable with bank, secured by property, payable in monthly installments of \$3,774, through October 2035. Note includes variable interest at a rate of 4.75% per annum through November 2025, subsequent interest will be 2.25% plus the Ten Year Federal Home Loan Bank Index Rate.	\$ 446,641	\$ 470,110

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2022 and 2021

\$41,000 unsecured note payable with bank, payable in monthly installments of \$265 through October 2035. Note includes variable interest at a rate of 4.75% per annum through November 2025, subsequent interest will be 2.25% plus the Ten Year Federal Home Loan Bank Index Rate.

Less current portion

	<u>31,360</u>	<u>33,008</u>
	478,001	503,118
	<u>26,329</u>	<u>25,109</u>
	<u>\$ 451,672</u>	<u>\$ 478,009</u>

Debt service requirements are as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 26,329
2024	27,607
2025	28,947
2026	30,590
2027	32,156
Thereafter	<u>332,372</u>
	<u>\$ 478,001</u>

**NOTE 7--REVENUE FROM CONTRACTS WITH CUSTOMERS**

The following table provides information about significant balances on contracts with customers for the prior three years:

	<u>Receivables</u>	<u>Contract Assets</u>	<u>Contract Liabilities</u>
June 30, 2022	\$ 350,142	\$ -	\$ -
June 30, 2021	\$ 349,763	\$ -	\$ -
June 30, 2020	\$ 330,081	\$ -	\$ -

**NOTE 8--RETIREMENT PLAN**

The Entity has a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code for all full-time employees. An employee becomes eligible to participate at the commencement of employment and is vested when an initial contribution is made. Employer contributions are made on each participant's behalf; contribution rates were 5% and 6% of gross wages for the years ended June 30, 2022 and 2021, respectively. The Entity contributed \$105,454 and \$141,742 for the years ended June 30, 2022 and 2021, respectively, to the plan.

**NOTE 9--AGENCY FUNDS**

The Entity maintains guardian accounts on behalf of the wards of the State of New Hampshire in a custodial capacity. These funds amounted to approximately \$32,737,761 and \$35,069,668 as of June 30, 2022 and 2021, respectively. The assets and related obligations have not been reflected on the Statements of Financial Position at June 30, 2022 or 2021.

**OFFICE OF PUBLIC GUARDIAN, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
For the Years Ended June 30, 2022 and 2021

**NOTE 10--SUBSEQUENT EVENTS**

Subsequent events have been evaluated through October 12, 2023, which is the date the financial statements were available to be issued.

**OFFICE OF PUBLIC GUARDIAN  
BOARD OF DIRECTORS**

**President**  
Roger Jobin

**Treasurer**  
Raymond F. Bower

**Secretary/Clerk**  
Michael Fuerst, Esq.

Michael Palmieri

Nina Gardner

Judith Jones, Esq

Robert Magan, CFA

Robert A. Wells, Esq.

Revised Sep-23

# LISABRITT SOLSKY STEVENS, JD, CHIE

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

## EXPERTISE

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

## EXPERIENCE

**OCTOBER 2021 – PRESENT**

**CHIEF GOVERNMENT RELATIONS & COMPLIANCE OFFICER, EASTERSEALS NEW HAMPSHIRE/VERMONT/FARNUM**

Reporting to the CEO and responsible for managing government relations for Easterseals NH/VT/Farnum requiring policy and budget expertise in the 14 distinct programs serving individuals of all ages with disabilities including veterans, individuals with substance misuse disorder, as well as Vermont child welfare programs. Implemented a comprehensive compliance program befitting of a \$100M+ healthcare and social service organization and oversee ongoing compliance operations. Responsible for contract management including negotiations with many state and commercial payors. Serve as primary liaison with external legal counsel.

**ACCOMPLISHMENTS:** Successfully negotiated increased payor contracts with state's largest commercial carrier; successfully negotiated dramatic increase in program funding; participated in advocacy coalitions that yielded a state budget with the largest investment in safety net programs in a generation; created centralized contracting function including launch of contract lifecycle management technology; authored countless policies and procedures.

**JUNE 2020-OCTOBER 2021**

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

Reporting to the CEO and responsible for creating multi-faceted roadmap for non-profit modernity and sustainability at the state's only Center for Independent Living that provides comprehensive services to individuals who experience disability. Portfolio included strategic business development, advocacy, fundraising, events, donor management and communications.

**ACCOMPLISHMENTS:** Procured multiple grants in first several months of tenure totalling \$100k; Oversaw acquisition of new business enterprise; Managed website overhaul and redesign; Supported other departments in collecting, analyzing and using data to drive decisions; Secured

place in Business Development Learning Collaborative through NCIL; Wrote corporate COVID-19 policy.

**MARCH 2015 – SEPTEMBER 2019**

**EXECUTIVE DIRECTOR, WELL SENSE HEALTH PLAN**

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

**ACCOMPLISHMENTS:** Co-led successful drafting and submission of bid for second five-year, \$400M contract; established strategic partnerships with Families In Transition/New Horizons; advised legislative commission that reauthorized Medicaid adult expansion; rated a Best Company to Work For by Business NH Magazine 2017 and 2018, and number one female led not-for-profit by Business NH Magazine 2016.

**MARCH 2000 – FEBRUARY 2015**

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

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

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

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

**1997 – 2000**

**STAFF ATTORNEY, MERRIMACK VALLEY LEGAL SERVICES**

**1996 – 1997**

**LEGAL ADVOCATE & VOLUNTEER COORDINATOR, DOVE, INC.**

**EDUCATION**

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

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

**BACHELOR OF ARTS, UNIVERSITY OF MASSACHUSETTS, AMHERST**

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

**DISTINCTIONS**

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

**CIVIC ENGAGEMENT**

Member New Hampshire Governor's Interagency Council on Homelessness (2018-2021)  
Board of Directors, New Hampshire Public Health Association (2020 to 2022)  
NH COVID-19 Equity Task Force (2020-2022) lead "Justice Involved" Workgroup promoting needs/interests of incarcerated people vis-à-vis COVID-19  
Board of Directors, NH Women's Foundation F/K/A Women's Initiative (2010 - 2015)  
Leadership NH Selection Committee (2014 - 2018)  
NH Bar Association Lawyer & Judge In Every School (2006, 2007)

**ANDREA L. SISSON, CPA**  
**Office of Public Guardian**  
**2 Pillsbury St., Suite 400**  
**Concord, NH 03301**  
**(603) 224-8041**

**SUMMARY:**

- 18 years of experience with local CPA firms working with a wide range of clients including small service businesses, non-profit organizations and multi-million dollar manufacturing companies.
- Co-founded and managed local payroll service bureau.
- Proficient in various types of tax return preparation, all areas of accounting, bookkeeping and payroll.
- Designed and implemented customized bookkeeping systems for clients.
- Hired, trained and supervised staff at various levels.

**PROFESSIONAL EXPERIENCE:**

**Office of Public Guardian Concord, New Hampshire**  
**Director of Finance**

**10/2007-Present**

- Responsible for all financial aspects of the organization including daily accounting work, preparation of financial statements, preparation of payroll for 27 person staff, creation of budgets
- Responsible for supervision of all administrative staff and oversight of all administrative functions of the entity
- Assist in the development of organizational policies and procedures as a member of the management team

**Peter C. Brankman and Company, P.C. Concord, New Hampshire**  
**Senior Staff Accountant/Manager**

**10/2004 – 10/2007**

- Managed individual tax portion of practice (400-500 returns); controlled work flow, supervised staff, prepared returns in a fast-paced deadline driven environment.
- Designed and implemented paperless individual tax processing system.
- Perform compilations, reviews and audits of various for profit and non-profit, client financial statements.
- Designed and implemented bookkeeping systems for clients.
- Trained and supervised staff on all types of engagements.

**D'Agnese, Robinson and Company/Stephen C. Robinson and Company, /McLarney  
and Company (Same firm various owners) Concord, New Hampshire  
Staff Accountant/Senior Staff Accountant/Manager 9/1989 – 6/2004**

- Assisted and advised clients with various accounting and management functions.
- Installed and set up accounting software packages; train client personnel.
- Managed all bookkeeping clients.
- Designed and implemented accounting and internal control procedures.
- Managed work flow through busy tax seasons
- Hired, trained and supervised staff.

**EDUCATION:**

- BS in Accounting, Bentley College May 1989

**Mary K. Michaud**

**EDUCATION**

**Master of Social Work, 1990**

State University of New York at Albany, Albany, NY

NH LICSW, 1996 (currently on Inactive status)

**B.A. Psychology, 1986**

St. Anselm College, Manchester, NH

**PROFESSIONAL  
EXPERIENCE**

**Office of Public Guardian, 1998-present**

Concord, NH

**Director of Guardianship Services, July 2017-present**

- Provide oversight and management of guardian department, directly supervising 18 professional guardians, including 2 team leaders.
- Serve as a member of the management team, participating in organizational decisions.
- Responsible for making caseload assignments to ensure manageable caseload size and composition.
- In conjunction with Executive Director and Associate Director, responsible for hiring new guardians. Provide orientation and training for new guardians and oversee ongoing training for all guardians.
- Serve as primary guardian for several individuals.

**Guardian Supervisor, 2014-2017**

- Provide direct supervision, consultation and performance oversight for professional guardian staff.
- Provide orientation and training for new guardians.
- Serve as primary guardian for several individuals.

**Staff Guardian, 1998-present**

- Provide advocacy and informed decision making for individuals deemed incapacitated by the NH Probate Court due to intellectual disability, mental illness, traumatic brain injury and/or dementia.
- Collaborate with families, medical providers, nursing homes, area agencies, community mental health centers, state psychiatric hospital, and other inpatient, residential and outpatient providers to ensure best possible outcomes for individuals in least restrictive settings.

**Genesis Behavioral Health (fka Genesis-The Counseling Group), 1996-1998**

Laconia, NH

**Case Management Coordinator, 1997-1998**

- Provided administrative and clinical oversight of Community Support Program clinical case management and independent living services for individuals with serious and persistent mental illness.

**Clinical Case Manager, 1996-1997**

- Provided primary therapy and case management services for adults with serious and persistent mental illness.
- Performed Emergency Services clinical evaluations

**Gateway Center for Human Development, Brunswick, GA, 1995-1996**

**Interim Program Manager**

- Managed psychosocial day treatment program for adults with mental illness during agency search for permanent manager.

**Rensselaer County Department of Mental Health, 1990-1995**

Troy, NY

**Intensive Case Manager, 1991-1995**

- Provided outreach and support for adults with serious and persistent mental illness at risk for homelessness, incarceration or recurring psychiatric hospitalization.

**Mental Health Social Worker, 1990-1991**

- Responsible for primary therapy and case management services for adults with mental illness.

## JANE TEWKSBURY

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### EXECUTIVE PROFILE

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Dynamic, versatile, senior-level executive professional with more than 25 years of managerial experience spent successfully achieving business goals using leadership acumen. Recently became a member of the New England Society of Association Executives, reinforcing a passion for executive management excellence while broadening business skill set. In search of a challenging role within a company that will call upon a diverse, transferable skill set resulting in added value to the organization.

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### PROFESSIONAL SKILLS

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- Strong interpersonal, organizational and leadership skills.
  - Human resource specialist focusing on recruitment, conflict management and providing guidance to employees.
  - Incorporates conscious leadership philosophy through active listening, collaboration and implementation to effectively serve as an empathetic workplace mentor to enhance employee adaptability, productivity and engagement.
  - Superior attention to detail to excel in deadline-driven settings.
  - Implements change in conjunction with organizational initiatives to improve performance, productivity and team cohesiveness.
  - Exemplifies passion, idealism, integrity, positive attitude and transparency.
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### CAREER HIGHLIGHTS

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- **Employee Development:** Oversaw Sodexo, Page Belting, BIA and NHMS's employees including recruiting, hiring, training and reviewing performance for highly skilled individuals and teams. Worked in collaboration with key team members to execute internal organizational restructuring.
  - **Leadership:** Trained management on trend awareness and performance improvement through targeted consultations and spearheaded various human resource projects and initiatives to ensure compliance.
  - **Networking Relationship Building:** Successfully established countless contacts that fostered mutually beneficial long-term relationships with individuals both in New Hampshire and nationwide.
  - **Strategic Planning:** Instrumental in evolving the BIA and NHMS in order to achieve organizational growth goals; identified employee inefficiencies and implemented optimized procedures to maximize resources.
  - **Organizational Behavior:** Effectively serves as a link between managers and employees by handling inquiries, interpreting and administering contracts, and helping resolve work related conflict to promote a positive work environment
  - **Financial Governance:** Created and implemented operable fiscal year budgets at Sodexo, BIA and NHMS; monitored compliance to ensure maximum profitability and identified ways to cut costs without falling short on expectations.
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### PROFESSIONAL HISTORY

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**NH MEDICAL SOCIETY** | *Chief Operating Officer & Interim Executive Vice President, January 2021-Present*  
New Hampshire's Physician Association group advocating for the well-being of patients, physicians, and the betterment of public health.

- Provides leadership and overall direction to the NH Medical Society Board of Directors and Bowler-Bartlett Foundation.
- Assess internal and external inquiries directed to the NH Medical Society to determine proper course of action.
- Responsible for fostering a team-oriented work environment and making personnel decisions necessary to accommodate growth and strategic planning objectives to improve company vision and culture.
- Oversees compliance in areas including all day-to-day operations, finance, and human resources functions.
- Manages deployment of staffing and vendor resources including contract negotiation, contract evaluation and coordinating vendor services.
- Collaborates with Board of Directors and stakeholders to raise capital and create expansion strategies.
- Actively administers grant funded initiatives ensuring program and audit compliance.
- Responsible for monthly financial statements, bank reconciliation and annual external audit.
- Enforces adherence to legal guidelines and in-house policies while maintaining business ethics and ensuring proper governance.

**BUSINESS & INDUSTRY ASSOCIATION OF NH** | *Senior VP of Operations & Finance, 2008-December 2021*  
New Hampshire's Statewide Chamber of Commerce and leading business advocate representing 400 employers with a 90-member executive board of directors.

- Collaborated with the CEO with prioritization, communication and making sound decisions.
- Proactively attended continuing education seminars to stay current on internal and external operational procedures.
- Analyzed data to help formulate solid financial plans to safeguard organizational sustainability.
- Generated revenue stream by coaching staff on effective prospecting and lead development strategies.

- Managed all aspects of accounting including accounts payable & invoicing, accounts receivable & cash postings, collection calls, general ledger entries, monthly reconciliations, budgeting, year-end preparation and assisting with audit.
- Responsible for recruitment, selection and management of all BIA's staff including new hire/termination paperwork & filing; payroll & tax liabilities; workers compensation filing, administration and reporting; maintaining daily schedules, vacation tracking and other employee benefits; annual census reporting for 401(k), 403(b), STD, LTD & ADD; filing 5500 for retirement plan.
- Negotiated lease terms with landlord, I.T. and software contracts, equipment contracts, insurance brokers and other various operational vendors.

**PAGE BELTING COMPANY | Human Resource Manager, 1998-2006**

One of New Hampshire's oldest manufacturing companies employing nearly 100 people.

- Scheduled and conducted interviews; created and approved job offers and salary structures
- Directed human resource functions including recruitment, hiring, training, on-boarding and employee relations
- Ensured compliance with state, federal and local employment laws, as well as company standards, systems and processes
- Provided confidential issue resolution while working with various levels of management
- Trained management on trend awareness and performance in compliance
- Reduced employee turnover through implementation of new incentive program / bonus structure to boost morale and performance
- Proactively coached operations leaders on organizational effectiveness, performance management, engagement and development topics including progressive discipline, reward and recognition, training and workforce diversity

**SODEXO | Operating Manager, 1995-1998**

Sidewalk Café, located in the student union building at Plymouth State University

- Recruited, hired, terminated and mentored college aged students and adults within the Plymouth State community
- Promoted and supported workplace diversity initiatives and created a positive work environment
- Directed daily general operations to ensure employees had appropriate equipment, inventory and resources to operate by Sodexo's standards
- Developed / implemented plans and projects with defined objectives and timetables to support overall strategic plan for upper management

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**EDUCATION & TRAINING**

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**Bachelor of Science in Business Management**  
Plymouth State University, *Plymouth, NH*

*Course Emphasis: Administrative Policy, Interpersonal Relations, and Human Resource Management*

**Supervision Series Certified**  
NHTI, *Concord NH*

**Leadership Greater Concord Graduate**  
Greater Concord Chamber of Commerce, *Concord NH*

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**COMMUNITY ENGAGEMENT**

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- Best Buddies - Board of Directors and community advocate (2013-present)
- Champion of the Year, Best Buddies NH (2018)
- Christa McAuliffe School PTO - Board of Directors, Treasurer (2012-2017)
- Concord Babe Ruth - Board of Directors, Treasurer (2016-2020)
- Concord Parks & Recreation - Assistant Coach (2010-2012)
- COPOCO - Board of Directors, Treasurer (2009-2015)
- Greater Concord Chamber of Commerce - Ambassador (2002-2005)
- NHTI - President's Scholarship Fund, "Dancing with the Concord Stars" participant (2016)
- Notary Public for the State of New Hampshire (2008 - present)
- Outstanding Women in Business Nominee, NH Business Magazine (2018)
- Union Leader - 40 Under 40, selection committee (2012-2017)
- Womenade of Concord - Board of Directors, Treasurer (2010-2020)
- YMCA - Board of Directors (2011-2014)

**NH Department of Health and Human Services**

**KEY PERSONNEL**

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

**Contractor Name:**

**Office of Public Guardian**

<b>NAME</b>	<b>JOB TITLE</b>	<b>ANNUAL AMOUNT PAID FROM THIS CONTRACT</b>	<b>ANNUAL SALARY</b>
Lisabritt Solsky Stevens	Chief Executive Officer	\$83,853.33	\$169,950.00
Andrea Sisson	Chief Administrative Officer	\$61,213.67	\$124,065.00
Mary Michaud	VP of Guardianship Services	\$62,359.84	\$126,388.00
Jane Tewksbury	VP of Fiduciary Services	\$66,066.26	\$133,900.00

Subject: Guardianship Services (SS-2025-DBH-01-GUARD-02)

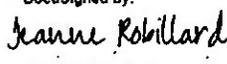
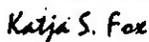
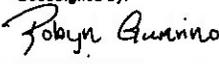
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Tri-County Community Action Program, Inc.(Tri-County CAP)		1.4 Contractor Address 30 Exchange Street Berlin, NH 03570.	
1.5 Contractor Phone Number (603) 750-3010	1.6 Account Unit and Class TBD	1.7 Completion Date 6/30/2025	1.8 Price Limitation \$699,482
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: 5/22/2024		1.12 Name and Title of Contractor Signatory Jeanne Robillard CEO	
1.13 State Agency Signature DocuSigned by:  Date: 5/23/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)  By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable)  By:  On: 5/23/2024			
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, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

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

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

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

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

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

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

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

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

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

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

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

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

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

**7. PERSONNEL.**

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

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

Contractor Initials ps  
JR  
Date 5/22/2024

**8. EVENT OF DEFAULT/REMEDIES.**

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

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

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

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

**9. TERMINATION.**

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

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

**10. PROPERTY OWNERSHIP/DISCLOSURE.**

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

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

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

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

**12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.**

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

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

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

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

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

**14. INSURANCE.**

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

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

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

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

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

**15. WORKERS' COMPENSATION.**

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

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

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

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

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

**19. CHOICE OF LAW AND FORUM.**

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

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

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

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

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

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

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

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

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

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

**Revisions to Standard Agreement Provisions**

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

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

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

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

**3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to one (1) additional year from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.**

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

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

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

**Scope of Services**

**1. Statement of Work**

1.1. The Contractor must provide public guardianship and protection services to individuals who, because of functional limitations, have suffered, are suffering, or are likely to suffer substantial harm due to an inability to:

1.1.1. Provide personal needs for food, clothing, shelter, health care or safety; or

1.1.2. Manage their property or financial affairs.

**1.2. Scope of Work Applicable to all Guardianship Services**

1.2.1. For the purposes of this Agreement ward shall mean the individual for whom guardianship of the individual and/or estate is appointed by the New Hampshire Circuit Court - Probate Division.

1.2.2. The Contractor must provide public guardianship and protection services to persons at risk of harm to themselves, their estates or both the person and estate, for whom the State of New Hampshire has a responsibility to safeguard pursuant to New Hampshire (NH) Revised Statutes Annotated (RSA) 135-C:60, Guardianship; and NH RSA 171-A:10, Residential Services; Legal Counsel and Guardianship.

1.2.3. The Contractor must provide public guardianship services to persons in Section 1.2.2., statewide, in accordance with NH RSA 464-A, Guardians and Conservators and NH RSA 547-B, Public Guardianship and Protection Program, which include appointments as guardian, conservator, or temporary guardian of the person and/or estate of a ward.

1.2.4. The Contractor must provide protection services to persons in Section 1.2.2., statewide, that include actions necessary to carry out the duties as a duly designated representative or protective payee; client representative; attorney-in-fact; or other similar agent, as prescribed by applicable law, rule, or agreement.

1.2.5. The Contractor must provide services to individuals only upon receiving prior approval from the Department of Health and Human Services (Department), Office of Client and Legal Services.

1.2.6. The Contractor must refer clients to the Disability Rights Center - NH, the New Hampshire Legal Assistance or other attorney when referrals from the Department's Office of Client and Legal Services for guardianship and protection services may be inappropriate, in order that an administrative appeal, or other appropriate legal action, can be taken on behalf of the client.

1.2.7. The Contractor must direct any referrals for individuals made to the

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**New Hampshire Department of Health and Human Services  
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Contractor for guardianship and protection services to the Department's Office of Client and Legal Services when referrals are received from agencies that include, but are not limited to:

- 1.2.7.1. Glenclyff Home.
- 1.2.7.2. New Hampshire Hospital.
- 1.2.7.3. Community agencies in the mental health system.
- 1.2.7.4. Agencies in the developmental services system.
- 1.2.7.5. Agencies in the adult and elderly system.
- 1.2.8. The Contractor shall not be reimbursed by the Department for services in the event the Contractor provides guardianship and protection services to individuals who are not screened and approved by the Department's Office of Client and Legal Services, unless the Contractor:
  - 1.2.8.1. Provides documentation satisfactory to the Department that circumstances not within the control of the Contractor occurred and the Contractor made reasonable efforts to decline the guardianship appointments;
  - 1.2.8.2. Includes documentation of the efforts made to decline guardianship appointments with its monthly invoices; and
  - 1.2.8.3. The State has responsibility to safeguard the person pursuant to RSA 135-C:60, RSA 171-A:10, II.
- 1.2.9. The Contractor must provide guardianship and protection services to individuals as defined in Section 1.2.2., in accordance with the "Standards of Practice" and "A Model Code of Ethics for Guardians" developed by the National Guardianship Association.
  - 1.2.9.1. Notwithstanding the ethics and standards for guardians cited in Section 1.2.9., for monthly visits, the Contractor must make quarterly face-to-face visits with the ward or more frequent visits as required in individual circumstances, in accordance with Contractor's accepted practice.
  - 1.2.9.2. The Contractor must attempt to have a video conference, or telephone contact if technology for a video conference is not available, with the ward in the instance the ward is out of the State of New Hampshire for more than six (6) months and it would not be feasible for the Contractor to see the ward face-to-face on the basis outlined in Section 1.2.9. above.
  - 1.2.9.3. The Contractor may suspend face-to-face visits required by Section 1.2.9.1. until an alternative plan can be developed

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that maintains personal safety of all parties, if the ward exhibits unsafe behavior or is in unsafe environmental or public health conditions, or is aggressive to the point of physical harm to the Contractor.

- 1.2.10. In any action brought in Circuit Court-Probate Division to limit or otherwise reduce the scope of a guardianship over an individual served, the State shall appear with the Contractor where the State agrees that it is necessary to present the State's position on the action proposed.
- 1.2.11. Notwithstanding the guardianship services described herein, the Contractor must not provide individuals with any direct services, which include:
  - 1.2.11.1. Psychotherapy;
  - 1.2.11.2. Case management;
  - 1.2.11.3. Transportation;
  - 1.2.11.4. Financial aid; and
  - 1.2.11.5. Other social services available through governmental or nonprofit agencies.
- 1.2.12. The parties agree that the Contractor has responsibilities as an independent decision-maker acting in a fiduciary capacity with respect to the individuals served and the decisions to be made on behalf of individuals shall not be directed or influenced by the State.
- 1.2.13. The Contractor may provide guardianship and protection services to individuals other than those who are referred for services pursuant to this Agreement, ensuring:
  - 1.2.13.1. Pursuant to NH RSA 547 B: 7, no funds provided under this Agreement are expended for those persons; and
  - 1.2.13.2. Sufficient records, which are subject to the Department's examination, are included and clearly document that the funds received under this Agreement are expended in accordance with this Agreement.
- 1.2.14. The Contractor must accept and investigate complaints from the Department regarding services performed, including the circumstances pertaining to the complaint, and ensure a written response containing the results of the investigation is submitted to the Department no later than thirty (30) days from the date the complaint is received by the Contractor.
- 1.2.15. The Contractor must allow wards to participate in consumer

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**EXHIBIT B**

satisfaction surveys unless the Contractor provides written reasons to the Department that state why a particular ward should not be allowed to participate, subject to Department approval.

- 1.2.16. The Contractor agrees that if the performance of services involves the collection, transmission, storage, or disposition of data on behalf of the Department including substance use disorder (SUD) data created by a Part 2 provider, the Contractor shall maintain the data subject to the requirements stated in 45 CFR Part 2.

**1.3. Guardianship Services**

- 1.3.1. The Contractor agrees that the responsibilities referenced in Section 1.3 are contingent upon the actual authority granted in each individual court order specifying the extent and scope of guardianship for each individual ward.
- 1.3.2. The Contractor must make decisions regarding the residential and day placement of each ward by utilizing:
  - 1.3.2.1. The standards of least restrictive environment; and
  - 1.3.2.2. What is in the best interests of the individual ward.
- 1.3.3. The Contractor must ensure all legally necessary steps are taken to enable the individual ward to receive comprehensive:
  - 1.3.3.1. Evaluations; and
  - 1.3.3.2. Treatment and services.)
- 1.3.4. The Contractor must advocate for and request all necessary and appropriate services to which the ward is entitled in accordance with:
  - 1.3.4.1. The ward's service and/or treatment plan developed by the mental health or developmental services agency;
  - 1.3.4.2. The ward's expressed preferences or best interests consistent with the Contractor's code of ethics and National Guardianship Association Standards of Practice; and
  - 1.3.4.3. Established Department standards and State law.
- 1.3.5. The Contractor must be available to give or withhold consent to proposed care, when legally necessary, which includes, but is not limited to:
  - 1.3.5.1. Medical care.
  - 1.3.5.2. Professional care.
  - 1.3.5.3. Counseling.
  - 1.3.5.4. Treatment.

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

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- 1.3.5.5. Behavioral health services.
- 1.3.5.6. Changes to service and/or treatment plans.
- 1.3.5.7. Other clinically or legally significant treatment plans or services.
- 1.3.6. The Contractor must ensure the ward's civil rights are protected within the context of the decision-making on behalf of the ward, while refraining from unwarranted intrusion into the life of the ward.
- 1.3.7. The Contractor must be available to make all decision as required by RSA 464-A:26 and work collaboratively with the Department relative to any of the ward's debts owed to the State of New Hampshire, if the Contractor is guardian of the ward's estate.
- 1.3.8. The Contractor must remain current of the facts or circumstances that may impact the decisions to perform the functions specified in Subsection 1.3.
- 1.3.9. The Contractor must maintain appropriate contact with each ward to ensure services reflect the personal preferences, values, and desires of the ward to the fullest extent possible in order to make informed decisions on behalf of the ward.
- 1.3.10. The Contractor must obtain all available information regarding the ward or the ward's situation in order to be fully aware of all risks and benefits of any proposed course of action, as well as any alternatives that may exist when making decisions on behalf of the ward. The Contractor, in addition to having required personal contact with the ward, may:
  - 1.3.10.1. Contact other important and significant people in the ward's life;
  - 1.3.10.2. Interact with the ward's case manager; and
  - 1.3.10.3. Interact with others who share responsibility for meeting the needs of the ward.

**1.4. Guardianship and Protection Services**

- 1.4.1. The Contractor must accept all guardianship and protection services cases referred by the Department's Office of Client and Legal Services.
- 1.4.2. The Department must make every attempt to obtain a Release of Information from the proposed client for the Contractor, except where prohibited from doing so by law.
- 1.4.3. The Contractor must be involved in the screening process for protection cases, as appropriate, or refer the client to the  Disability

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Rights Center - NH, New Hampshire Legal Assistance or other attorney in order that an administrative appeal or other appropriate legal action can be taken on behalf of the client.

1.4.4. For persons referred to the Contractor by the Department's Office of Client and Legal Services pursuant to NH RSA 136-C:60 and NH RSA 171-A:10 II, the Contractor shall serve any current wards requiring guardianship services as of the effective date of this Agreement as well as any new persons referred for services, in accordance with Section 1.4.1. above, for a total of up to 280 cases during the contract period.

1.4.5. The Contractor must receive letters of approval for each new case assigned to the Contractor by the Department's Office of Client and Legal Services.

**1.5. Technical Assistance**

1.5.1. The Contractor may provide technical assistance to private guardians on the duties of a guardian or training to staff that provide direct services to wards who are clients of the Department, which includes:

1.5.1.1. Area agency staff; and

1.5.1.2. Mental health staff.

**1.6. Staffing**

1.6.1. The Contractor must ensure staff providing guardianship services successfully complete a minimum of 20 hours of orientation training.

1.6.2. The Contractor must ensure staff providing guardianship services successfully complete a minimum of 10 hours of continuing education, annually.

**1.7. Background Checks**

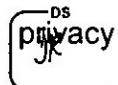
1.7.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

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

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

**1.8. Confidential Data**

1.8.1. The Contractor must meet all information security and

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requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

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

**1.9. Privacy Impact Assessment**

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

- 1.9.1.1. How PII is gathered and stored;
- 1.9.1.2. Who will have access to PII;
- 1.9.1.3. How PII will be used in the system;
- 1.9.1.4. How individual consent will be achieved and revoked; and
- 1.9.1.5. Privacy practices.

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

**1.10. Contract End-of-Life Transition Services**

**1.10.1. General Requirements**

- 1.10.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as

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"Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

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

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

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

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

1.10.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for

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retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

**1.10.2. Completion of Transition Services**

1.10.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

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

**1.10.3. Disagreement over Transition Services Results**

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

**2. Exhibits Incorporated**

- 2.1. The Contractor must comply with all Exhibit D Federal Requirements, which are attached hereto and incorporated by reference herein.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.
- 2.3. 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 F, Business Associate Agreement, which has been executed by the parties.

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**3. Additional Terms**

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

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

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

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

**3.3. Credits and Copyright Ownership**

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

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

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

- 3.3.3.1. Brochures.
- 3.3.3.2. Resource directories.
- 3.3.3.3. Protocols or guidelines.
- 3.3.3.4. Posters.
- 3.3.3.5. Reports.

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

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**4. Records**

- 4.1. The Contractor must keep records that include, but are not limited to:
  - 4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
  - 4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 4.2. 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.

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**EXHIBIT C**

**Payment Terms**

1. This Agreement is funded by:
  - 1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
  - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
  - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. The Department shall pay the Contractor a per diem, per case rate for services provided in fulfillment of this Agreement, as follows:
  - 3.1. The per diem reimbursement rate for the provision of guardianship over the person services or guardianship over the estate services, as approved by the Office of Client and Legal Services for all Bureau of Mental Health Services or Bureau of Developmental Services clients shall be \$6.81 per ward, per day, for up to 280 clients and as follows:
    - 3.1.1. The Department will reimburse the Contractor at \$6.81 per ward per day when the Contractor provides guardianship over the person.
  - 3.2. The hourly reimbursement rate for the provision of technical assistance shall be \$60.00, not to exceed the amount of \$2,000.
  - 3.3. The hourly reimbursement rate for the provision of training shall be \$60.00, not to exceed the amount of \$1,500.
4. The Contractor shall seek reimbursement from other payer sources when providing public guardianship and protection services as described in Section 1.2.4 of Exhibit B, Scope of Services. The Department shall not reimburse for services under this Agreement for protection services described in Section 1.2.4 of Exhibit B, Scope of Services.
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 services provided the previous month.
  - 5.4. Includes supporting documentation with each invoice that may include, but are not limited to, time sheets, as applicable.

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

**EXHIBIT C**

- 5.5. Is completed, dated and returned to the Department with the supporting documentation, as applicable, to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs:dbhinvoicesmhs@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 18 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.
- 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

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

**EXHIBIT C**

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.

DS  
JK

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

### SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

#### ALTERNATIVE I - FOR CONTRACTORS OTHER THAN INDIVIDUALS

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

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

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

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

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

- 
- 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every contract officer on whose contract activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected Agreement;
  - 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
    - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
    - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
  - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

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

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

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

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

### SECTION B: CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, loan, or cooperative agreement (and by specific mention sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see <https://omb.report/icr/201009-0348-022/doc/20388401>
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

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

### SECTION C: CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 12689 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

#### INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this Agreement, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this Agreement is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See <https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context>.
6. The prospective primary participant agrees by submitting this Agreement that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties) <https://www.ecfr.gov/current/title-22/chapter-V/part-513>.

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

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

### PRIMARY COVERED TRANSACTIONS

11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
  - 11.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
  - 11.2. Have not within a three-year period preceding this proposal (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (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 (Agreement), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
  - 13.1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
  - 13.2. Where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (Agreement).
14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

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

### SECTION D: CERTIFICATION OF COMPLIANCE WITH FEDERAL REQUIREMENTS

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:

The Contractor will comply, and will require any subcontractors to comply, with any applicable federal requirements, which may include but are not limited to:

1. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200).
2. 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;
3. 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;
4. 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);
5. 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;
6. 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;
7. 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;
8. 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;
9. 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;
10. 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.
11. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

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Exhibit D  
Federal Requirements

Contractor's Initials JS  
Date 5/22/2024

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

12. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.
13. Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) (41 U.S.C. 1908) which establishes administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
14. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708) which establishes that all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
15. Rights to Inventions Made Under a Contract or Agreement 37 CFR § 401.2 (a) which establishes the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

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

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

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

- 1: By signing and submitting this Agreement, the Contractor agrees to comply with the provisions indicated above.

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

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### SECTION E: CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

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

### SECTION F: CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation, and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

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

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
  - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
  - 10.2. Compensation information is not already available through reporting to the SEC.  
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

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

## FORM A

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

1. The UEI (SAM.gov) number for your entity is: 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:

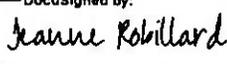
4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Contractor Name: Tri-County Community Action Program

5/22/2024

Date: \_\_\_\_\_

DocuSigned by:  
  
 Name: Jeanne Robillard  
 Title: CEO

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## New Hampshire Department of Health and Human Services

### Exhibit E

### DHHS Information Security Requirements

#### A. Definitions

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

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

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

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

Contractor Initials

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## New Hampshire Department of Health and Human Services

### Exhibit E

### DHHS Information Security Requirements

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

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

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

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

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

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## New Hampshire Department of Health and Human Services

### Exhibit E

### DHHS Information Security Requirements

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

#### II. METHODS OF SECURE TRANSMISSION OF DATA

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

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## New Hampshire Department of Health and Human Services

### Exhibit E

## DHHS Information Security Requirements

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8. Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

### III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

#### A. Retention

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

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

**Exhibit E**

**DHHS Information Security Requirements**

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

**B. Disposition**

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

**IV. PROCEDURES FOR SECURITY**

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

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## New Hampshire Department of Health and Human Services

### Exhibit E.

### DHHS Information Security Requirements

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

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## New Hampshire Department of Health and Human Services

### Exhibit E

### DHHS Information Security Requirements

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

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/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.

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### Exhibit E

### DHHS Information Security Requirements

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

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

#### V. LOSS REPORTING

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

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

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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## New Hampshire Department of Health and Human Services

### Exhibit E

#### DHHS Information Security Requirements

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4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and
5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

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

#### VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov B.

DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov



## New Hampshire Department of Health and Human

### Exhibit F

## BUSINESS ASSOCIATE AGREEMENT

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

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

#### (1) Definitions

- a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:
  - "Breach," "Designated Record Set," "Data Aggregation," Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."
- b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.
- c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.
- d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.
- e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.
- f. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

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

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

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Business Associate Agreement  
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limited to all its directors, officers, employees, and agents, shall protect any PHI as required by HIPAA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

- b. Business Associate may use or disclose PHI, as applicable:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, according to the terms set forth in paragraph c. and d. below;
  - III. According to the HIPAA minimum necessary standard;
  - IV. For data aggregation purposes for the health care operations of the Covered Entity; and
  - V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.
- c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain a business associate agreement or other agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.
- d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

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

- a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.
- b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.
- c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.
- d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or

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security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

- I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - II. The unauthorized person who accessed, used, disclosed, or received the protected health information;
  - III. Whether the protected health information was actually acquired or viewed; and
  - IV. How the risk of loss of confidentiality to the protected health information has been mitigated.
- e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.
  - f. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.
  - g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein.
  - h. Within ten (10) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the BAA and the Agreement.
  - i. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
  - j. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
  - k. Business Associate shall document any disclosures of PHI and information related to any disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
  - l. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to

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## New Hampshire Department of Health and Human

### Exhibit F

accordance with 45 CFR Section 164.528.

- m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- n. Within thirty (30) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-ups of such PHI in any form or platform.
  - VI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible for as long as the Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

#### (4) Obligations of Covered Entity

- a. Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website:  
<https://www.dhhs.nh.gov/oos/hipaa/publications.htm> in accordance with 45 CFR Section 164.520.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

#### (5) Termination of Agreement for Cause

- a. In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity.

#### (6) Miscellaneous

- a. Definitions, Laws, and Regulatory References. All laws and regulations <sup>used,</sup>

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Date



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- herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.
- b. **Change in law** - Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other applicable federal and state law.
  - c. **Data Ownership** - The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
  - d. **Interpretation** - The parties agree that any ambiguity in the BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.
  - e. **Segregation** - If any term or condition of this BAA or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this BAA are declared severable.
  - f. **Survival** - Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) g. and (3) n.l., and the defense and indemnification provisions of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA.

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

Department of Health and Human Services  
The State

DocuSigned by:  
*Katja S. Fox*  
ED0006804C83443...

Signature of Authorized Representative

Katja S. Fox

Name of Authorized Representative

Director

Title of Authorized Representative

5/23/2024

Date

Tri-County Community Action Program

Name of the Contractor

DocuSigned by:  
*Jeanne Robillard*  
18FF7B1066AD4C3...

Signature of Authorized Representative

Jeanne Robillard

Name of Authorized Representative

CEO

Title of Authorized Representative

5/22/2024

Date

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# State of New Hampshire

## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63020

Certificate Number: 0006652662



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. 2024.

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 27th, 2023, at which a quorum of the Directors/shareholders were present and voting.  
(Date)

**VOTED:** That Jeanne Robillard, CEO and or Randall Pilotte, CFO (may list more than one person)  
(Name and Title of Contract Signatory)

is duly authorized on behalf of Tri-County Community Action Program, Inc. to enter into contracts or agreements with the State  
(Name of Corporation/ LLC)

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

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

Dated: 5/17/24

Sandy Alonzo  
Signature of Elected Officer  
Name: Sandy Alonzo  
Title: Board Chair

Christina Morin 5/14/24

**CHRISTINA MORIN**  
JUSTICE OF THE PEACE  
State of New Hampshire  
My Commission Expires  
January 31, 2029



## 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.

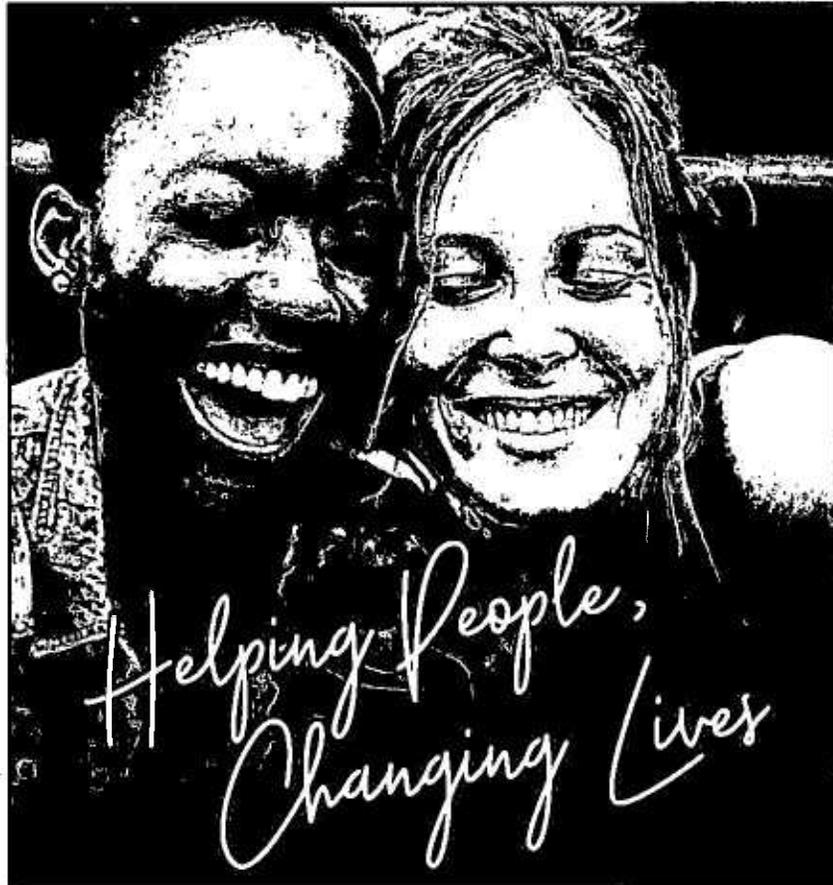
*This includes:*

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

Serving Coös, Carroll & Grafton Counties since 1965



30 Exchange St. Berlin, NH 03570  
Phone: (603) 752-7001  
Fax: (603) 752-7607  
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# *Financial Statements*

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## **TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.** **AND AFFILIATE**

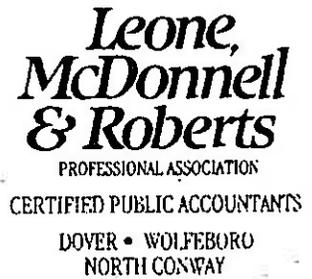
**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022  
AND  
INDEPENDENT AUDITORS' REPORT AND  
REPORTS ON COMPLIANCE AND  
INTERNAL CONTROL**

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Tri-County Community Action Program, Inc. and Affiliate

### **Report on 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, 2023 and 2022, 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, 2023, 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, 2023, 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.

### **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 13, 2023, 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.

### **Report on Summarized Comparative Information**

We have previously audited Tri-County Community Action Program, Inc. and Affiliates' 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 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.

*Leone McDermott & Roberts  
Professional Association*

North Conway, New Hampshire  
November 13, 2023

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2023 AND 2022**

	<b><u>ASSETS</u></b>	
	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 4,400,730	\$ 3,827,664
Restricted cash, Guardianship Services Program	1,313,655	977,227
Accounts receivable	2,024,546	1,807,274
Pledges receivable	192,212	169,196
Inventories	123,409	59,759
Prepaid expenses	<u>138,888</u>	<u>138,811</u>
Total current assets	<u>8,193,440</u>	<u>6,979,931</u>
<b>PROPERTY</b>		
Property and equipment	12,858,931	12,794,151
Less accumulated depreciation	<u>(6,522,499)</u>	<u>(6,088,609)</u>
Property, net	<u>6,336,432</u>	<u>6,705,542</u>
<b>NONCURRENT ASSETS</b>		
Right of use asset, operating	208,857	-
Restricted cash	<u>413,721</u>	<u>410,431</u>
Total noncurrent assets	<u>622,578</u>	<u>410,431</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 15,152,450</u></b>	<b><u>\$ 14,095,904</u></b>
	<b><u>LIABILITIES AND NET ASSETS</u></b>	
<b>CURRENT LIABILITIES</b>		
Current portion of long term debt	\$ 139,961	\$ 134,452
Current portion of right of use liability, operating	86,219	-
Accounts payable	456,444	262,473
Accrued compensated absences	249,777	228,342
Accrued salaries	90,948	81,707
Accrued expenses	95,772	117,415
Refundable advances	403,239	446,208
Other liabilities	<u>1,342,462</u>	<u>1,085,406</u>
Total current liabilities	2,864,822	2,356,003
<b>NONCURRENT LIABILITIES</b>		
Right of use liability, operating, less current portion	122,638	-
Long term debt, net of current portion	<u>4,296,550</u>	<u>4,442,866</u>
Total liabilities	<u>7,284,010</u>	<u>6,798,869</u>
<b>NET ASSETS</b>		
Without donor restrictions	7,577,645	7,037,337
With donor restrictions	<u>290,795</u>	<u>259,698</u>
Total net assets	<u>7,868,440</u>	<u>7,297,035</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 15,152,450</u></b>	<b><u>\$ 14,095,904</u></b>

See Notes to Consolidated Financial Statements

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023  
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
<b>REVENUES AND OTHER SUPPORT</b>				
Grants and contracts	\$ 39,636,536	\$ 168,387	\$ 39,804,923	\$ 33,019,028
Program funding	1,131,923	-	1,131,923	1,178,528
Utility programs	1,458,145	-	1,458,145	1,862,325
In-kind contributions	479,251	-	479,251	228,341
Contributions	252,119	-	252,119	140,578
Fundraising	23,626	-	23,626	8,616
Rental income	867,061	-	867,061	797,436
Interest income	26,196	-	26,196	484
Gain on disposal of property	6,817	-	6,817	8,874
Other revenue	2,735	-	2,735	4,789
Total revenues and other support	<u>43,884,409</u>	<u>168,387</u>	<u>44,052,796</u>	<u>37,248,999</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>137,290</u>	<u>(137,290)</u>		
Total revenues, other support, and net assets released from restrictions	<u>44,021,699</u>	<u>31,097</u>	<u>44,052,796</u>	<u>37,248,999</u>
<b>FUNCTIONAL EXPENSES</b>				
Program Services:				
Agency Fund	1,314,337	-	1,314,337	1,453,842
Head Start	3,107,886	-	3,107,886	2,792,837
Guardianship	651,255	-	651,255	658,956
Transportation	1,404,213	-	1,404,213	892,112
Volunteer	72,150	-	72,150	62,053
Carroll County Dental	679,379	-	679,379	673,708
Homeless	20,422,871	-	20,422,871	17,630,850
Energy and Community Development	13,099,599	-	13,099,599	9,978,945
Elder	1,276,827	-	1,276,827	1,095,578
Housing Services	212,979	-	212,979	248,736
Total program services	<u>42,241,496</u>	<u>-</u>	<u>42,241,496</u>	<u>35,487,617</u>
Supporting Activities:				
General and administrative	1,236,580	-	1,236,580	1,146,090
Fundraising	3,315	-	3,315	1,266
Total supporting activities	<u>1,239,895</u>	<u>-</u>	<u>1,239,895</u>	<u>1,147,356</u>
Total functional expenses	<u>43,481,391</u>	<u>-</u>	<u>43,481,391</u>	<u>36,634,973</u>
<b>CHANGE IN NET ASSETS</b>	<u>540,308</u>	<u>31,097</u>	<u>571,405</u>	<u>614,026</u>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>7,037,337</u>	<u>259,698</u>	<u>7,297,035</u>	<u>6,683,009</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 7,577,645</u>	<u>\$ 290,795</u>	<u>\$ 7,868,440</u>	<u>\$ 7,297,035</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2023

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
<b>Direct Expenses</b>														
Payroll	\$ 323,177	\$ 1,844,947	\$ 424,837	\$ 580,490	\$ 44,947	\$ 422,973	\$ 757,036	\$ 1,380,748	\$ 564,863	\$ 56,045	\$ 6,299,893	\$ 608,642	\$ -	\$ 6,908,735
Payroll taxes and benefits	99,401	449,995	109,489	133,770	11,318	97,590	198,734	382,084	118,514	-	1,599,895	149,438	-	1,749,333
Assistance to clients	775	-	-	207,577	-	-	18,962,956	10,442,285	-	-	29,613,563	-	-	29,613,563
Consumable supplies	7,038	218,956	6,079	8,279	356	55,078	33,428	431,354	321,162	1,398	1,063,724	25,899	-	1,109,623
Space costs and rentals	12,646	223,207	46,839	21,512	6,478	-	99,995	150,500	72,300	-	633,477	150,652	-	784,129
Depreciation expense	204,391	41,736	2,000	102,254	-	41,903	18,553	42,828	7,110	67,389	527,962	-	-	527,962
In-kind expended	-	219,362	-	24,948	-	-	128,764	-	106,177	-	479,251	-	-	479,251
Consultants and contractors	55,409	13,688	8,228	23,820	-	19,786	132,557	12	12,704	-	263,984	31,049	-	295,033
Utilities	228,071	29,700	23,217	18,069	1,592	11,619	30,814	45,328	25,978	30,465	445,051	5,228	-	450,277
Travel and meetings	751	89,780	8,152	38,208	392	2,635	18,195	24,004	15,328	125	195,650	20,687	-	218,237
Other direct program costs	9,862	51,828	1,278	7,968	429	1,550	7,068	34,790	6,788	36,315	157,716	84,852	3,315	245,663
Fiscal and administrative	8,024	294	15,594	294	39	8,239	5,125	24,030	1,744	3,100	64,453	124,673	-	188,126
Building and grounds maintenance	158,544	94,147	58	13,630	-	8,548	4,875	576	17,874	7,010	303,262	-	-	303,262
Interest expense	84,491	1,868	583	247	70	-	118	1,914	537	-	89,732	-	-	89,732
Vehicle expense	5,186	-	-	110,020	-	-	-	110,333	-	-	225,539	-	-	225,539
Insurance	56,280	8,422	683	3,756	1,598	1,619	6,434	6,299	-	3,156	90,225	38,916	-	129,141
Maintenance of equipment and rental	53,270	20,416	5,738	9,375	4,925	5,919	17,182	18,137	5,291	7,679	148,132	18,131	-	166,263
Food fees	11,021	10	-	177	-	1,722	19	4,581	2,427	100	20,057	215	-	20,272
<b>Total Direct Expenses</b>	<b>1,314,337</b>	<b>3,107,886</b>	<b>651,255</b>	<b>1,404,213</b>	<b>72,150</b>	<b>679,379</b>	<b>20,422,871</b>	<b>13,099,509</b>	<b>1,276,627</b>	<b>212,979</b>	<b>42,241,498</b>	<b>1,236,580</b>	<b>3,315</b>	<b>43,481,391</b>
<b>Indirect Expenses</b>														
Indirect costs	133,132	298,446	69,805	119,456	6,841	71,557	137,310	275,660	123,351	-	1,236,580	(1,236,580)	-	-
<b>Total Direct &amp; Indirect expenses</b>	<b>\$ 1,447,469</b>	<b>\$ 3,407,334</b>	<b>\$ 721,060</b>	<b>\$ 1,523,669</b>	<b>\$ 78,991</b>	<b>\$ 750,936</b>	<b>\$ 20,560,181</b>	<b>\$ 13,375,279</b>	<b>\$ 1,400,178</b>	<b>\$ 212,979</b>	<b>\$ 43,478,076</b>	<b>\$ -</b>	<b>\$ 3,315</b>	<b>\$ 43,481,391</b>

See Notes to Consolidated Financial Statements

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022**

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
<b>Direct Expenses</b>														
Payroll	\$ 491,447	\$ 1,591,982	\$ 480,242	\$ 447,910	\$ 42,414	\$ 272,090	\$ 693,549	\$ 1,412,854	\$ 490,039	\$ 23,485	\$ 5,925,992	\$ 561,978	\$ -	\$ 6,507,870
Payroll taxes and benefits	112,063	425,066	103,479	79,984	8,965	58,357	181,250	352,787	98,642	-	1,398,023	133,158	-	1,531,781
Assistance to clients	-	-	-	89,597	-	-	18,494,024	7,043,336	-	-	23,826,957	-	-	23,826,957
Consumable supplies	8,143	187,505	8,474	7,298	445	57,798	28,753	573,445	308,046	727	1,160,832	20,525	-	1,181,157
Space costs and rentals	4,434	194,445	44,378	18,838	5,481	582	74,789	217,812	56,482	-	615,131	112,318	-	727,449
Depreciation expense	168,801	50,198	500	108,348	-	42,409	15,458	80,387	5,833	87,389	518,334	-	-	519,334
In-kind expended	-	117,498	-	-	-	-	53,884	-	67,159	-	228,341	-	-	228,341
Consultants and contractors	84,310	2,132	5,835	13,178	-	197,993	203	44	17,968	-	331,481	35,842	-	367,323
Utilities	191,020	28,064	21,922	18,187	1,597	13,097	43,568	44,724	26,182	28,303	412,694	4,851	-	417,545
Travel and meetings	9,147	58,484	5,892	27,591	-	4,329	21,471	17,291	11,289	825	154,299	8,024	-	180,323
Other direct program costs	87,883	52,568	(8,580)	3,699	2,598	971	943	25,003	5,785	108,285	257,115	83,834	1,288	322,215
Fiscal and administrative	91	294	8,828	822	75	8,480	6,687	38,011	4,578	2,919	70,685	144,494	-	215,159
Building and grounds maintenance	135,894	64,895	-	2,111	-	1,888	10,103	154	3,817	8,757	227,497	442	-	227,939
Interest expense	94,838	68	1,031	86	-	-	102	388	11	-	96,500	82	-	96,582
Vehicle expense	5,557	-	-	89,872	-	-	-	83,810	-	-	189,039	-	-	189,039
Insurance	48,487	6,338	579	2,827	488	1,341	8,073	8,018	-	3,250	77,181	34,884	-	112,065
Maintenance of equipment and rental	8,601	35,322	6,441	8,488	-	12,700	18,121	87,777	8,332	8,681	192,471	7,363	-	199,834
Fixed fees	13,328	-	35	100	-	1,595	81	4,986	3,407	125	23,685	275	-	23,940
<b>Total Direct Expenses</b>	<b>1,453,842</b>	<b>2,792,837</b>	<b>858,958</b>	<b>892,112</b>	<b>62,053</b>	<b>873,708</b>	<b>17,830,850</b>	<b>9,978,945</b>	<b>1,095,578</b>	<b>248,736</b>	<b>35,487,817</b>	<b>1,146,090</b>	<b>1,288</b>	<b>36,634,973</b>
<b>Indirect Expenses</b>														
Indirect costs	144,922	273,225	70,128	75,578	6,193	88,581	110,702	289,953	108,828	-	1,146,090	(1,146,090)	-	-
<b>Total Direct &amp; Indirect expenses</b>	<b>\$ 1,598,764</b>	<b>\$ 3,066,062</b>	<b>\$ 929,086</b>	<b>\$ 967,690</b>	<b>\$ 68,246</b>	<b>\$ 962,289</b>	<b>\$ 17,941,552</b>	<b>\$ 10,268,898</b>	<b>\$ 1,204,406</b>	<b>\$ 248,736</b>	<b>\$ 36,633,707</b>	<b>\$ -</b>	<b>\$ 1,288</b>	<b>\$ 36,634,973</b>

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, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 571,405	\$ 614,026
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	528,849	520,221
Gain on disposal of property	(6,817)	(8,874)
Decrease (increase) in assets:		
Accounts receivable	(217,272)	(190,025)
Pledges receivable	(23,016)	47,227
Inventories	(63,650)	(6,774)
Prepaid expenses	(77)	(85,217)
Increase (decrease) in liabilities:		
Accounts payable	193,971	258,170
Accrued compensated absences	21,435	(5,565)
Accrued salaries	9,241	(301,728)
Accrued expenses	(21,643)	(149,180)
Refundable advances	(42,969)	122,068
Other liabilities	257,056	(315,239)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>1,206,513</u>	<u>499,110</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal of property	8,091	8,874
Purchases of property and equipment	(161,013)	(158,013)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(152,922)</u>	<u>(149,139)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment on long-term debt	(140,807)	(129,342)
Repayment on capital lease obligations	-	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(140,807)</u>	<u>(129,342)</u>
<b>NET INCREASE IN CASH AND RESTRICTED CASH</b>	912,784	220,629
<b>CASH AND RESTRICTED CASH, BEGINNING OF YEAR</b>	<u>5,215,322</u>	<u>4,994,693</u>
<b>CASH AND RESTRICTED CASH, END OF YEAR</b>	<u>\$ 6,128,106</u>	<u>\$ 5,215,322</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid during the year for:		
Interest	<u>\$ 88,845</u>	<u>\$ 95,695</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, 2023 AND 2022**

**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  
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Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri-County Community Action Head Start funded enrollment is 217, but over the course of the program year serves approximately 250 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

**Guardianship**

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves over 400 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

**Transportation**

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 14 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 208 volunteers, ages 55 and older, of which 50 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 15,000 hours yearly.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

**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.

**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.

**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.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

**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.

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. and affiliate 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:

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

**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 \$290,795 and \$259,698 at June 30, 2023 and 2022, respectively. See Note 13.

**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. 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.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

**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.

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 \$403,239 and \$446,208 as of June 30, 2023 and 2022, respectively.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

**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. Management 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).

**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, 2023 and 2022, 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.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

**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.

**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, 2023 and 2022.

As of June 30, 2023 and 2022, 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 \$192,212 and \$169,196, respectively. This amount is included in contributions 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.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

**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.

**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.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

**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.

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, 2022, received provisional approval and is effective, until amended, at a rate of 12%. The actual rates for the years ended June 30, 2023 and 2022 were approximately 11.26% and 10.95%, 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, 2023 and 2022 was \$20,143 and \$6,696, 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 2023 and 2022.

**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.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Cornerstone derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due and control of the apartment unit 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 Cornerstone expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

**New Accounting Pronouncement**

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 an operating right of use assets of \$208,857 and operating lease liabilities of \$208,857 as of June 30, 2023. Results for periods beginning prior to July 1, 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.

**NOTE 2. LIQUIDITY AND AVAILABILITY**

The following represents the Organization's financial assets as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 4,400,730	\$ 3,827,664
Restricted cash, Guardianship Services Program	1,313,655	977,227
Accounts receivable	2,024,546	1,807,274
Pledges receivable	192,212	169,196
Restricted cash	<u>413,721</u>	<u>410,431</u>
Total financial assets	<u>8,344,864</u>	<u>7,191,792</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	290,795	259,698

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Restricted cash, Guardianship Services Program	1,313,655	977,227
Restricted cash	413,721	410,431
Less net assets with time restrictions to be met in less than a year	<u>(254,537)</u>	<u>(207,879)</u>
Amounts not available within one year	<u>1,763,634</u>	<u>1,439,477</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 6,581,230</u>	<u>\$ 5,752,315</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$6,982,000 and \$5,899,000 at June 30, 2023 and 2022, 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>2023</u>	<u>2022</u>
Cash, operations	\$ 4,400,730	\$ 3,827,664
Restricted cash, current	1,313,655	977,227
Restricted cash, long term	<u>413,721</u>	<u>410,431</u>
Total cash and restricted cash	<u>\$ 6,128,106</u>	<u>\$ 5,215,322</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.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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, 2023 and 2022 was \$20,079 and \$20,069, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2023 and 2022. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

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, 2023 and 2022 was \$174,841 and \$174,807, 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, 2023 and 2022 was \$1,313,655 and \$977,227, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2023 and 2022 was \$1,313,655 and \$977,227, respectively, and is included in the restricted cash, Guardianship Services Program balance on the Consolidated 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, 2023 and 2022 was \$218,801 and \$215,555, respectively. See Note 15.

**NOTE 4. INVENTORY**

In 2023 and 2022, 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, 2023 and 2022 consists of weatherization materials, totaling \$123,409 and \$59,759, respectively.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022****NOTE 5. PROPERTY**

Property consists of the following at June 30, 2023:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 10,119,418	\$ 4,630,469	\$ 5,488,949
Equipment	2,278,559	1,892,030	386,529
Construction in progress	42,114	-	42,114
Land	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$ 12,858,931</u>	<u>\$ 6,522,499</u>	<u>\$ 6,336,432</u>

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>

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, 2023 and 2022 totaled \$527,962 and \$519,334, respectively.

**NOTE 6. ACCRUED COMPENSATED ABSENCES**

For the years ending June 30, 2023 and 2022, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2023 and 2022, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$249,777 and \$228,342, respectively.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022****NOTE 7. LONG TERM DEBT**

The long term debt of the Organization as of June 30, 2023 and 2022 consisted of the following:

	<u>2023</u>	<u>2022</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.	\$ 64,236	\$ 80,546
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.	236,057	261,160
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.	2,276,888	2,377,169
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	4,444,781	4,586,475
Unamortized debt issuance costs	<u>(8,270)</u>	<u>(9,157)</u>
Total long term debt	4,436,511	4,577,318
Less current portion due within one year	<u>(139,961)</u>	<u>(134,452)</u>
	<u>\$ 4,296,550</u>	<u>\$ 4,442,866</u>

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

The scheduled maturities of long-term debt as of June 30, 2023 were as follows:

<b>Years ending June 30</b>	<b>Amount</b>
2024	\$ 139,961
2025	145,697
2026	151,677
2027	148,113
2028	143,453
Thereafter	<u>3,715,880</u>
	<u>\$ 4,444,781</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, 2023 and 2022 at 9.25% and 5.75% per annum, respectively. There was no balance outstanding at June 30, 2023 and 2022. The line is subject to renewal each January.

**NOTE 10. OPERATING LEASES**

On July 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) asset represents 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 3.01% at June 30, 2023. Common expenses, classified as space 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.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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, 2023 and 2022, the annual rent expense for leased facilities and office equipment totaled \$147,801 and \$141,820, respectively.

Lease liability maturities as of June 30, 2023 are as follows:

<u>Year Ending June 30:</u>	<u>Amount</u>
2024	\$ 91,317
2025	59,685
2026	52,460
2027	11,372
2028	<u>3,543</u>
Total undiscounted lease liability	218,377
Less imputed interest	<u>(9,520)</u>
Total lease liability	<u>\$ 208,857</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, 2023 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Professional services and services for disabled	\$ 76,770	\$ -	\$ 76,770
Packing, setup and delivery of congregate and home delivered meals	<u>                    </u>	<u>102,077</u>	<u>102,077</u>
	<u>\$ 76,770</u>	<u>\$ 102,077</u>	<u>\$ 178,847</u>

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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>55,359</u>	<u>55,359</u>
	<u>\$ 2,479</u>	<u>\$ 55,359</u>	<u>\$ 57,838</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 \$367,930 and \$277,300 for the years ended June 30, 2023 and 2022, 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, 2023 are as follows:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Difference between rent paid and market rate	\$ 69,097	\$ 4,100	\$ 73,197

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	\$ 58,230	\$ 1,800	\$ 60,030

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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, 2023 are as follows:

	<u>Head Start</u>	<u>Homeless</u>	<u>Transportation</u>	<u>Total</u>
Employee use of home	\$ 73,495	\$ -	\$ -	\$ 73,495
Donated goods	-	-	24,948	24,948
Hotel rooms for homeless clients	-	128,764	-	128,764
<b>Total</b>	<b>\$ 73,495</b>	<b>\$ 128,764</b>	<b>\$ 24,948</b>	<b>\$ 227,207</b>

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>Homeless</u>	<u>Total</u>
Employee use of home	\$ 56,789	\$ -	\$ 56,789
Donated goods	-	1,400	1,400
Hotel rooms for homeless clients	-	52,284	52,284
<b>Total</b>	<b>\$ 56,789</b>	<b>\$ 53,684</b>	<b>\$ 110,473</b>

**NOTE 12: CONCENTRATION OF RISK**

The Organization receives a majority of its support from federal and state governments. For the years ended June 30, 2023 and 2022, approximately \$39,361,299 (89%) and \$32,598,596 (88%), 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 receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2023 and 2022, approximately 61% and 64%, respectively, of Cornerstone'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, 2023 AND 2022**

The majority of Cornerstone's assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, Cornerstone operates in a regulated environment. The operation of Cornerstone 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, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Temporary municipal funding	\$ 192,212	\$ 169,196
Restricted buildings	36,257	38,084
Loans – HSGP	23,484	24,234
RSVP program funds	15,708	6,255
FAP/EAP	14,092	12,079
CC Coos	5,099	6,132
Head Start	3,577	2,370
CC Carroll	180	427
CC Grafton	180	421
LIWAP Program	6	-
RSVP – Matter to Balance	-	500
	<u>\$ 290,795</u>	<u>\$ 259,698</u>
Total net assets with donor restrictions	<u>\$ 290,795</u>	<u>\$ 259,698</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.

**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.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

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, 2023 and subsequently, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2023, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

**NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS**

Under Cornerstone'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 \$207,956 and \$208,162 were held in a segregated account at June 30, 2023 and 2022, respectively.

During the year ended June 30, 2023, HUD approved a loan from the replacement reserve account to the operating account to cover operating expenses due to the delay in HAP vouchers being processed by HUD. Once all HAP vouchers are processed and paid, Cornerstone will pay back the replacement reserve account the loan balance of \$26,649. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone's use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$6,454 and \$3,003 were held in a segregated account for the years ended June 30, 2023 and 2022, respectively.

Under the regulatory agreement, Cornerstone is required to set aside amounts for the return of resident paid deposits. At June 30, 2023 and 2022 \$4,391 and \$4,390, respectively, were held in a segregated account and generally are not available for operating purposes.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of Cornerstone'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, Cornerstone was required to remit funds to HUD totaling \$71,396 during the year ended June 30, 2022.

**NOTE 16. SUBSEQUENT EVENTS**

The Organization has evaluated events through November 13, 2023, 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, 2023**

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
<b>U.S. Department of Health and Human Services</b>				
<b>HEAD START CLUSTER</b>				
Head Start	93.600		01CH011836-02-03	\$ 1,848,864
Head Start	93.800		01CH011836-02-00	34,546
Head Start	93.800		01CH011836-01-04	1,187,945
CRSSA-Head Start	93.600		01HE001251-01-01	6,669
ARPA-Head Start	93.800		01HE001251-01-01	158,900
			<b>CLUSTER TOTAL</b>	<b>3,044,724</b>
Low Income Household Water Assistance Program	93.499	State of New Hampshire Office of Energy and Planning	2101NHLWCS06	148,681
Low-Income Home Energy Assistance	93.588	State of New Hampshire Office of Energy and Planning	2201NHLIEI	1,742,864
Low-Income Home Energy Assistance	93.588	State of New Hampshire Office of Energy and Planning	2301NHLIEA/2301NHLJEE	8,698,322
ARPA-Low-Income Home Energy Assistance	93.588	State of New Hampshire Office of Energy and Planning	LIHEAPAR22	114,236
Low-Income Home Energy Assistance	93.588	State of New Hampshire Office of Energy and Planning	G-2001NHLIEA	224,125
ARPA-Low-Income Home Energy Assistance	93.588	State of New Hampshire Office of Energy and Planning	G-2001NHLIEA	89,529
			<b>TOTAL</b>	<b>10,869,178</b>
<b>AGING CLUSTER</b>				
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Seniors Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	2101NHQASS	3,879
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Seniors Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services	512-500362	54,950
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Seniors Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services		52,701
			<b>TOTAL</b>	<b>111,630</b>
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	RFA-2023-BEAS-04-BEASN-09	287,080
ARPA - 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	RFA-2023-BEAS-04-BEASN-09	134,875
			<b>TOTAL</b>	<b>422,035</b>
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	None	89,764
			<b>CLUSTER TOTAL</b>	<b>623,429</b>
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	536,232
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	192,741
			<b>TOTAL</b>	<b>727,973</b>
Temporary Assistance for Needy Families (JARC)	93.558	State of New Hampshire Department of Health and Human Services	1802NHTANF	24,800
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire Department of Health and Human Services	NH750T000031	232,354
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	88,386
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	RFA-2023-BEAS-04-BEASN-09	123,854
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	102-500731	27,196
			<b>TOTAL</b>	<b>238,436</b>
NH Family Caregiver Support Title III E (Family Caregiver)	93.052	State of New Hampshire Department of Health and Human Services	570-500928	28,785
State Health Insurance Assistance Program (SHIP)	93.324	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	8,834
Centers for Medicare & Medicaid Services (MIPPA)	93.071	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	5,787
Special Programs for the Aging Title IV and Title II (SMPP)	93.048	State of New Hampshire Department of Health and Human Services	074-500589/545-500387	9,379
Projects for Assistance in Transition from Homelessness Program (PATH)	93.150	State of New Hampshire Office of Human Services, Bureau of Homeless and Housing Services	05-05-42-423010-7928	53,606
<b>Total U.S. Department of Health and Human Services</b>				<b>\$ 16,012,825</b>

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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	New Hampshire Department of Energy	DE-EE0009918	\$ 343,790
Weatherization Assistance for Low-Income Persons	81.042	New Hampshire Department of Energy	DE-EE00100001	339,286
				\$ 683,076
Total U.S. Department of Energy				
<u>U.S. Corporation for National and Community Service</u>				
Retired and Senior Volunteer Program	94.002		Z2SRFM001	\$ 70,072
				\$ 70,072
Total U.S. Corporation for National and Community Service				
<u>U.S. Department of Agriculture</u>				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education		\$ 142,118
				\$ 142,118
Total U.S. Department of Agriculture				
<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-X048	\$ 307,594
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-18-X048	258,632
			<b>CLUSTER TOTAL</b>	<b>258,632</b>
				\$ 566,228
Total U.S. Department of Transportation				
<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		\$ 86,435
Emergency Solutions Grant Program (EPS)	14.231	State of New Hampshire Department of Health and Human Services		283,815
			<b>TOTAL</b>	<b>370,250</b>
Continuum of Care Program (HOIP) - PSHI	14.267	State of New Hampshire Department of Health and Human Services	NH0020L1T001811	173,775
Continuum of Care Program (HOIP) - Coordinated Entry	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-BHHS-01-Coord-05	112,834
Continuum of Care Program (HOIP) - PSHI	14.267	State of New Hampshire Department of Health and Human Services	NH0120T1T001900	37,787
Continuum of Care Program (HOIP) - Youth Navigator	14.267	State of New Hampshire Department of Health and Human Services	NH0143Y1T002000	1,018
Continuum of Care Program (HOIP) - Youth Transitional Living	14.267	State of New Hampshire Department of Health and Human Services	NH0147Y1T002000	968
			<b>TOTAL</b>	<b>328,410</b>
				\$ 698,660
Total U.S. Department of Housing and Urban Development				

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of the Treasury Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Program		\$ 6,885
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		14,736,457
Cold Weather Shelter	21.023	State of New Hampshire Department of Health and Human Services		105,000
			TOTAL	14,841,457
ETH	21.027	NH Housing Finance Authority		4,486,102
Total U.S. Department of the Treasury				\$ 19,334,444
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 37,505,318</b>

**NOTE A - BASIS OF PRESENTATION**

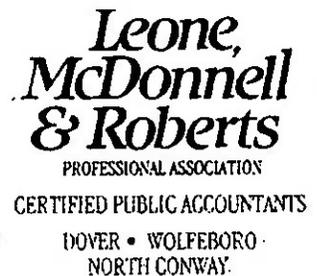
The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements 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 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, 2023 and 2022, 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, 2023, and the related notes to the financial statements, and have issued our report thereon dated November 13, 2023.

**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.

*Leora McDonnell & Roberts*  
*Professional Association*

North Conway, New Hampshire  
November 13, 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  
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, 2023. 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, 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 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 13, 2023

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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 Housing and Urban Development, Emergency Solutions Grant Program— ALN 14.231
  - U.S. Department of the Treasury, Emergency Rental Assistance Program – ALN 21.023
  - U.S. Department of the Treasury, Coronavirus State and Local Fiscal Recovery Funds – ALN 21.027
8. The threshold for distinguishing Type A and B programs was \$1,125,160.
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

### Coös County

Board Chair

Sandy Alonzo

Business

Brian Hoffman

Business

Brian Bresnahan

Low Income

### Carroll County

Charles Monaghan

Business

Melissa Mullen

Business

John Bolton

Low Income

### Grafton County

Linda Massimilla

Elected Official

Ruth Heintz

Business Attorney

Jared Sullivan

Elected Official

## Jeanne L. Robillard

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### **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

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### **PROFESSIONAL EXPERIENCE**

#### **Tri-County Community Action Programs, Inc.**

##### **Chief Executive Officer**

**Berlin, NH 2018 - current FT employment**

#### **Tri-County Community Action Programs, Inc.**

##### **Chief Operating Officer**

**Berlin, NH 2016 - 2018**

Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

#### **Tri-County Community Action Programs, Inc.**

##### **Division Director: TCCAP Prevention Services**

**Berlin, NH 2015- 2016**

Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

#### **Tri-County Community Action Programs, Inc.**

##### **Program/Division Director: Support Center at Burch House**

**Littleton, New Hampshire 2007- 2015**

Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

**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 Barch House**

**Littleton, New Hampshire 1997 to 2007**

Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12; provide on-call coverage of crisis line

**Director: Haverhill Area Juvenile Diversion Program**

**Woodsville, New Hampshire 1999-2001**

Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

**Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter**

**Jefferson, New Hampshire 1996-1999**

Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

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**Education**

**BS in Human Services, Springfield College School of Human Services, Boston, MA**

Criminal Justice Concentration, *Graduated with 4.0 GPA*

**AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)**

**Southern Connecticut Community College, New Haven, CT**

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**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

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### 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  
Payroll  
Budgeting

Accounts Payables  
Bank Reconciliations  
Cash Flow Management

Inventory  
Accounts Receivables  
Audits

Fixed Assets  
Sales/Use Tax  
Forecasting

### EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

#### CFO (2017 – Present)

Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of \$18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAPs divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

#### Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

**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  
Tri County Community Action Program Inc.**

***Professional Skills:***

Demonstrated administrative experience and skills  
Fiscal management skills or experience in administering grants and/or department budgets  
Strong grant development experience, high quality research, for federal, state funding  
Excellent interpersonal skills with an ability to build and maintain among faculty and staff  
Previous administrative experience or evidence of administrative skills required to lead a large department  
Leadership skills and experience to implement policies and procedures  
Effective communication skills and team building capabilities

**Tri County Community Action Program  
Economic Supports Department Head  
6/2020 to Present**

Manage a department of 4 Program Directors and staff  
Advise programs on funding opportunities to include Federal, State and Local  
Represent Agency at State and Local levels.  
Monitor Program Budgets and Operations  
Handle staff complaints when merited

**Tri County Transit  
Director of Transportation  
5/2017 - 6/2020**

**Responsibilities include;**  
Oversight of the operations, maintenance and administrative functions of a social service transportation program serving Coos, Northern Grafton and Carroll Counties.

Grant Management State of NH DOT, NH DHHS  
Drug & Alcohol Management  
Financial Management  
Title VI, ADA Policy Management

**Tri County Transit  
Operations Manager  
7/2004-5/2017**

**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  
Accounts Manager/Office Manager  
5/1995 - 1/2004**

**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.  
Parks and Recreation Director  
6/1997 - 3/2002**

**Responsibilities included;**

- \*Directed and implemented sports and recreational programs for youth and adults for the Towns of Milan, West Milan, and Dummer.
- \*Development of new programs and year round activities.
- \*Producing yearly budgets.
- \*Applying for Federal and State Grants.

**Education:**

**Granite State College  
Emergency Management**

**Southern New Hampshire University  
Bachelor of Business Administration**

**DONNA M. C. KEDDY**

Career Objective: To utilize my experience in the Probate Forum to advocate for incapacitated individuals for the improvement of their quality of life.

**EMPLOYMENT:**

**2003-Present - Tri-County CAP, Inc. Guardianship Services- Director**

Directorship approved by Board of Directors on 4/21/2004

Acting Director effective 5/13/2003

**1993-2003 - TCC/GS Assistant Director/Estate Supervisor**

1/01/1993-5/12/2003 - Duties include Management of the Estate and Trust Departments, direct supervision of five financial managers, ie: Estate Managers, Payee Specialist and Benefits Administrator, indirect supervision of entire program staff as Director's designee. This position also includes carrying an Estate and Trust Caseload.

**1991-1992 - TCC/GS Estate Manager**

6/1991-12/1992 - Duties included the development of a more efficient system to manage and account for wards resources. Continual training and understanding of the Probate System and all public assistance programs and systems, plus Social Security and Veteran Administrative systems. Also carried an Estate and Payee Caseload. Duties also included Administrative Program functions. Direct supervision of estate and support staff.

**1988-1992 - TCC/GS Administrative Assistant/Staff Guardian**

11/1988-12/1992 - Duties included Administrative Program Functions, Payee Responsibilities, and a guardianship caseload at Glencliff Home for the Elderly.

**1985-1989 Bookkeeper for Diamond International Corporation**

Woodland Division based out of Lancaster/Groveton, New Hampshire.

**EDUCATION:**

1973-1977            Ludlow High School, Business Study  
                          Ludlow, MA  
                          National Honor Society

**D Keddy \*2**

**CERTIFICATIONS:** Member since 1988. Registered Guardian, Conference Presenter National Guardianship Foundation. National Master Guardian, Center for Guardianship Certification.

**Professional Qualifications and Background:**

\*Development of comprehensive program policies and protocols for the establishment of Estate, Trust, Protective Payee, and Benefit Management Services for state-wide public guardianship program with oversight of the associate director, staff guardians, estate and benefit staff in both Whitefield and Concord offices.

\*Consultation services to family guardians and individuals either considering Guardianship over a loved one or education regarding guardianship standards and responsibilities both on a fee-for-service basis and as a professional courtesy to the Probate Court and the general public.

\*Member of the National Guardianship Association (NGA) from 1988 to present.

\*Certified as a National Registered Guardian through the NGA in 1997.

\*Presenter at the National Guardianship Conference in Arlington, Virginia 1998.

Topic: The Keys of Estate Management "The First Ninety "Days".

\*Selected by Judge Maher, then Administrative Probate Judge, to be on his committee to produce a handbook to guide, assist, and provide resources to individuals that are responsible for making health care decision for others.

"Making Medical Decisions for Someone Else: A New Hampshire Handbook (2007).

\*Appointed to Judge King's Task Force on Professional Guardians 6/24/2008.

Purpose: need to ensure that the guardians serving the vulnerable population are held to high professional and ethical standards and have adequate education, training and experience. (Article in Coos County Democrat July 2, 2008). The NH House passed the proposed legislation for the amendment on RSA 464-A:10 on 5/20/2009.

\*Certified as a National Master Guardian through the Center for Guardianship Certification on 4/1/2010.

**JAYNE ELIZABETH MCCABE**

**Career Objective:**

To work for a customer orientated human services organization that enables me to utilize a variety of leadership and management skills in a challenging setting.

**EMPLOYMENT:**

**8/98- present TRI-COUNTY CAP, INC., GUARDIANSHIP SERVICES**

**Associate Director - 4/04 to present**

Duties include assisting the Director in the overall management of the program, supervision of staff guardians, training and orientation of staff, and quality assurance activities. Managing assigned case load.

**Senior Staff Guardian- 11/02 to 4/04**

Duties included direct supervision of 7 staff guardians, staff training and orientation, and working with the program management team.

**Staff Guardian- 8/98 to 10/02**

Duties included making medical and treatment decisions for incapacitated adults, working with treatment teams from a variety of community agencies, and advocacy.

**4/83- 11/98 MOORE CENTER SERVICES INC.**

**Self Determination and Special Projects Director- 2/98 to 11/98**

Primary responsibilities included coordination of regional self-determination project a part of a state-wide grant from the Robert Wood Johnson Foundation. Primary focus included developing a data collection system, facilitating necessary training, and identification of systems issues which impacted the ability of the consumers to exercise choice and control. Secondary responsibilities included coordination of regional quality assurance activities.

**JE McCabe \*2**

**Quality Assurance Director- 11/93 to 2/98**

Areas of authority included coordination of regional quality assurance activities: coordination of regional client rights activities including complaint investigation, problem resolution and trend analysis; and, coordination of regional staff development and training activities.

**Director of Regional Residential Services- 2/88-11/93**

Areas of authority included directing programmatic support and administrative services for residential programs services 127 individuals within a seven community region: management of owned and lease property; negotiating and monitoring subcontracts; formulation and management of program budget.

**Residential Supervisor- 3/86 to 2/88**

Supervision of staffed residences; recruitment, training and supervision of private residential providers; and, coordination of quality assurance and licensing activities.

Various other positions within the agency- 4/83 to 3/86

**EDUCATION:**

**1986 NEW HAMPSHIRE COLLEGE, Manchester, New Hampshire**

M.S., Human Services Administration

**1983 SAINT ANSELM COLLEGE, Goffstown, NH**

B.S., Criminal Justice

**CERTIFICATIONS:**

Center for Guardianship Certification:

National Master Guardian 4/2010 to present

National Certified Guardian 10/1999 to 4/2010

# CAITLIN LEVERONE



[Redacted]



[Redacted]



[Redacted]

## SKILLS

- Strategic Planning
- Verbal and written communication
- People Management
- Operations Management
- Budget Management

## EDUCATION

Saint Joseph's College of Maine  
Standish, ME • 05/2012

Bachelor of Science: Physical  
Education Teaching And Coaching

Littleton High School  
Littleton, NH • 06/2008

High School Diploma

## PROFESSIONAL SUMMARY

Collaborative leader with dedication to partnering with coworkers to promote engaged, empowering work culture. Documented strengths in building and maintaining relationships with diverse range of stakeholders in dynamic, fast-paced settings.

## WORK HISTORY

Tri-County Community Action Program - Guardianship Director  
(Trainee)

Whitefield, NH • 01/2024 - Current

- Enhanced team collaboration through regular communication, goal setting, and performance evaluations.
- Worked closely with organizational leadership and board of directors to guide operational strategy.
- Cultivated a positive work environment that fostered employee engagement, increased retention rates, and boosted overall team morale.
- Strengthened internal controls by reviewing existing policies and procedures, ensuring compliance with regulatory requirements.

Town Of Littleton - Parks & Recreation Director

Littleton, NH • 07/2021 - 10/2023

- Fostered a positive work culture among employees through, team-building, and transparent communication practices.
- Evaluated program success by analyzing participant feedback and making necessary adjustments to improve future offerings.
- Promoted interest in recreational activities such as community outings and arts and crafts through consistent posts on social media platforms.
- Developed strategic plans for facility improvements, ensuring safe and accessible spaces for all participants.
- Developed annual budgets and provided monthly reports to efficiently use financial resources.
- Secured grant funding for special projects or initiatives to enhance community recreational opportunities further.

Adventure Ready Brands (Tender Corporation) - Marketing Specialist

Littleton, NH • 01/2021 - 07/2021

- Streamlined communication processes, leading to improved collaboration between departments.
- Liaised between internal creative teams and agencies for branding ideas, graphic designs and promotional materials.

- Collaborated closely with graphic designers, subject matter experts (SMEs) and technical staff to produce compliant, on-time proposals.
- Worked closely with in-house design team to develop visuals for content.

**Adventure Ready Brands (Tender Corporation) - Assistant Product Manager**

*Littleton, NH • 01/2019 - 01/2021*

- Enhanced product performance by conducting thorough market research and competitor analysis.
- Worked closely with R&D teams on new product innovation, resulting in a steady pipeline of promising concepts for future development.
- Supported sales teams with training materials and presentations, boosting their knowledge of product offerings and enhancing their ability to sell effectively.
- Monitored inventory levels closely to maintain optimal stock availability for customers without overstocking or creating obsolescence issues.

**Adventure Ready Brands (Tender Corporation) - Document Control Specialist**

*Littleton, NH • 10/2016 - 01/2019*

- Maintained version control for all documents, ensuring that only the most recent updates were in circulation at any given time.
- Maintained document control system and updated work instructions, procedures and associated databases.
- Provided assistance with inbound and outbound document processes, document sorting, logging, and work order creation.
- Facilitated timely project completion by managing the distribution of essential documentation to project team members.
- Enhanced data accuracy by performing regular audits on documentation and records.

**Adventure Ready Brands (Tender Corporation) - Special Handling Shipper**

*Littleton, NH • 03/2016 - 10/2016*

- Picked orders, scanned products and packed boxes.
- Checked shipments against paperwork and signed documents.
- Assisted in maintaining a safe working environment by following established workplace safety guidelines.
- Developed strong relationships with carriers, leading to improved communication and more efficient problem-solving capabilities.
- Trained new team members on company shipping processes, enhancing overall department performance.
- Ensured regulatory compliance by properly labeling shipments, adhering to safety protocols, and maintaining documentation.

**Olympia Sports Inc. - Store Manager/Store Manager Trainee**

*Multiple • 10/2014 - 10/2015*

- Managed daily operations to ensure smooth functioning of the store, maintaining a clean, safe environment for customers and employees.
- Managed inventory control, cash control, and store opening and

closing procedures.

- Addressed customer complaints promptly and professionally, resolving issues to maintain positive relationships with clientele.
- Managed store employees successfully in fast-paced environment through proactive communication and positive feedback.
- Assisted with hiring, training and mentoring new staff members.

**Hannaford Supermarket - Assistant Bakery Manager**

*Hampton, NH • 08/2013 - 11/2014*

- Managed department inventories by tracking sales and ordering product and supplies to meet customer demands, drive sales and reach company gross profit goals.
- Developed and implemented new operational procedures to reduce waste, resulting in cost savings for the department.
- Enhanced customer satisfaction by providing exceptional service and handling special requests for bakery products.
- Taught specialized skills, methods and techniques and delegated assignments to bakery associates to maximize department productivity and profits.
- Oversaw daily production tasks such as mixing doughs, baking breads and pastries, decorating cakes - ensuring consistency and high quality across all products.
- Participated in regular quality control checks on bakery items, ensuring consistent taste, appearance, and freshness across the board.

**NON-PROFIT**

- Franconia Children's Center: Board Member 2024-Present
- Toys for Tots: Coordinator 2021-2023
- Friends of Remich Park: Member 2021-2023
- Littleton Dog Park Committee: Co-Chairman 2019-Present

**NH Department of Health and Human Services**

**KEY PERSONNEL**

List those primarily responsible for meeting the terms and conditions of the agreement.

Job descriptions not required for vacant positions.

**Contractor Name:** Tri-County Community Action Program, Inc. (Tri-County CAP)

<b>NAME</b>	<b>JOB TITLE</b>	<b>ANNUAL AMOUNT PAID FROM THIS CONTRACT</b>	<b>ANNUAL SALARY</b>
Jeanne Robillard	Chief Executive Officer	\$0.00	\$132,000.00
Randall Pilotte	Chief Financial Officer	\$0.00	\$94,160.00
Brenda Gagne	Chief Program Officer	\$0.00	\$80,000.00
Donna Keddy	Program Director	\$14,965.50	\$59,862.40
Caitlin Leverone	Program Director Trainee	\$2,350.00	\$47,000.00
Jayne McCabe	Associate Director	\$31,492.50	\$48,450.00